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MONTANA RESOURCES  
COLLECTION

MONTANA  
REPORT  
OF THE  
Tax and License Commission  
TO THE  
State Board of Equalization  
1917-1918



"The subjects of every state ought to contribute toward the support of the government as nearly as possible in proportion to their respective abilities, that is, in proportion to the revenues which they respectively enjoy under the protection of the state."—Wealth of Nations.—Adam Smith.

"A system which imposes the same tax upon every species of property, irrespective of its nature, or condition, or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of property to its burden."—U. S. Supreme Court—142 U. S., 351.

"Practically the general property tax, as actually administered, is, beyond all peradventure, the worst tax known in the civilized world. \* \* \* In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia."—General Property Tax—E. R. A. Seligman.

"It has long been apparent to students of taxation that there must be opportunity for the reasonable classification of the subjects of taxation with authority to levy differential rates among the classes if there is to be any real equality in the distribution of the tax burden."—Kansas Tax Commission.

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REPORT  
OF THE  
Tax and License Commission  
TO THE  
State Board of Equalization  
1917-1918



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## MEMBERS OF THE TAX AND LICENSE COMMISSION

---

CHARLES R. LEONARD, Chairman

Butte

C. J. McNAMARA \*

Big Sandy

WILLIAM LINDSAY

Glendive

DAVID HILGER †

Lewistown

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JOHN EDGERTON, Secretary

• Resigned April 30, 1917.

† Appointed April 30, 1917.

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## LETTER OF TRANSMITTAL.

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State Board of Equalization,  
Gentlemen:

The Tax and License Commission appointed under the provisions of Chapter 73, of the Session Laws of the Fifteenth Legislative Assembly of the State of Montana, approved March 1st, 1917, does hereby submit its final report in accordance with the provisions of said Chapter.

Dated, November 30th, 1918.

CHARLES R. LEONARD.

WILLIAM LINDSAY.

DAVID HILGER.

Commissioners.

## PRELIMINARY STATEMENT.

The Montana Tax and License Commission was appointed pursuant to an act passed by the Fifteenth Legislative Assembly, entitled, "An Act to create a Tax and License Commission and prescribing its duties."

A copy of this act will be found in the appendix to this report. The act named C. J. McNamara, a resident of the County of Chouteau; William Lindsay, a resident of the County of Dawson; and Charles R. Leonard, a resident of the County of Silver Bow, as members of the Commission.

Following the passage and approval of the act, C. J. McNamara resigned, and pursuant to the authority contained in the act, the Governor appointed David Hilger, a resident of the County of Fergus, to fill the vacancy. The personnel of the Commission as it was then constituted has since remained unchanged. The commissioners subsequently met in Helena and organized. At that meeting, Charles R. Leonard was elected chairman.

The Commission met with the State Board of Equalization on August 14th, 15th and 16th, 1917, and was present at the hearings had by representatives of the banks, railroads and certain other public utilities. The hearings covered the taxation, assessment and equalization of these respective properties for 1917.

On August 16th, 1917, the Commission elected John Edgerton, of the County of Lewis and Clark, Secretary of the Commission and opened an office in the Capitol building at Helena. This office has been open continuously since that time, and work and investigations have been constant. The work and research of the Commission have been varied; they have included a detailed study of the general property tax in Montana, and extensive and valuable data has been collected which has been useful to the Commission in making its findings and recommendations, and which we think will be of value to the State Board of Equalization, and to a permanent tax commission, if one shall be created pursuant to our recommendations, and to the assessors in their work. More particular reference to this data will be given later in the report.

The Commission has made a study of tax conditions in many other states. Members of the Commission have personally visited and conferred with the permanent tax commission in the State of Minnesota, in order to investigate the system prevailing in that state.

One of the members of the Commission and the secretary, having been appointed as delegates by Governor Stewart, attended the meeting of the National Tax Association at Atlanta, Georgia, November 12th to 15th, 1917. This meeting was attended by two hundred and seven

delegates from forty-four states and from the District of Columbia, British Columbia and Japan. This number included the leading tax administrators and economists of the United States.

On December 7th, 1917, the Commission met again with the State Board of Equalization for a general conference on matters pertaining to taxation in Montana.

On January 24th, 1918, the chairman of the Commission together with the secretary, attended the annual meeting of the county officers at Missoula, at which meeting discussions were had and views exchanged on the subject of taxation.

All of the members of the Commission attended a tax conference held at Lewistown, Montana, on March 12th, 13th and 14th, 1918. This conference was called by the Fergus County Farmers, and an invitation was extended to this Commission to attend. The conference was largely attended and the proceedings and discussions covered a wide field relating to taxation in Montana. At this conference a number of papers were read and addresses made on subjects pertaining to the taxation of mines, water-power, banks, railroads and other interests. This Commission had a stenographic report taken of the proceedings of the conference, and a type-written transcript of this report is on file in the office of the Secretary of this Commission.

On July 6th, 1918, upon the invitation of the Butte Chamber of Commerce, the Commission met representatives of that body and of the Butte taxpayers, and discussed their local tax conditions. Notices of this conference and an invitation to all parties to attend the same were published in the Butte papers. The Commission, upon invitation, attended the annual meeting of the Montana Banker's Association, which was held at Billings on August 9th and 10th, 1918, and took part in such discussions as related to the taxation of banks.

All the members of the Commission attended the meeting of the State Association of Assessors, held at Butte on August 15th, 16th and 17th, 1918. The chairman of this Commission was chosen by the Assessors to preside over these meetings. They were largely attended by assessors from the State. Problems relating to the assessment of property in Montana were exhaustively reviewed, and suggestions were offered to the Commission with reference to proposed changes. A verbatim type-written report of the proceedings of these meetings is on file in the office of the Secretary of this Commission.

Before adjournment, the assessors adopted a set of resolutions which had been drawn up by a committee composed of Assessors P. J. Kelly, of Silver Bow County, J. H. Fenton, of Hill County, D. B. Currie, of Missoula County, George W. James, of Wibaux County, John L. Gillin, Jr., of Cascade County and W. B. Albright, of Granite County. These resolutions embodied the conclusions arrived at by the conference, and a copy is included in the appendix to this report.

The Commission has endeavored at all times to co-operate with the assessors of the state and to confer with them concerning needed changes in our tax laws, and has on several occasions addressed communications to each assessor in the state, inviting him to suggest in writing any recommendations in this direction, and the Commission has found the suggestion of the assessors very helpful.

In addition to the meetings and conferences above referred to, the Commission has frequently met to review and advance its work. It has invited from all citizens an expression of views, and has sought their opinion as to the advisability of the recommendations embraced in this report.

The Commission, pursuant to the act creating it, has made certain findings and recommendations hereafter referred to in this report, and has prepared for submission to the next legislative assembly certain bills with the recommendation that they be passed.

The Commission has frequently conferred with the Governor, the Attorney General, the State Treasurer, the Secretary of State and the State Auditor, with reference to tax matters, and is largely indebted to these gentlemen, who constitute the State Board of Equalization, and also to the State Examiner for valuable aid and suggestions. The bills and proposed legislation which we are presenting with this report have all been submitted to, and approved by the Attorney General.



## GENERAL STATEMENT OF TAX CONDITIONS IN MONTANA.

Let us briefly consider the resources of Montana which furnish the basis of our revenue system.

Montana is an empire in extent. The average length from east to west is 535 miles—the average width from north to south is 275 miles. The area of the state is 147,182 square miles. Only 63,000 of these square miles, or less than one-half of the entire area of the state, have passed to patent and are now upon the tax rolls of Montana. Much of the land that does not now contribute to the state revenue, constituting approximately one-third of the area of the state, is mountainous and largely covered by forest and other government reservations. A large portion of the remainder is being constantly settled upon or otherwise developed and will ultimately be added to the taxable resources of the state.

In 1918 more than 6,300 square miles—over 4,000,000 acres—were added to its taxable area. In no section of the state has development reached its maximum and yet the value of its annual products of mine, farm, livestock, wool, coal and lumber is rapidly approaching a total of \$400,000,000.

From 1900 to 1916 the value of a portion of its products, as shown by the report of the Commissioner of Agriculture and Publicity in 1917 increased as follows:

	1900	1916
Wheat .....	\$ 1,117,277	\$ 46,134,000
Oats .....	1,078,869	11,788,000
Flax .....	268	7,658,000
Barley .....	96,773	2,022,000
Corn .....	14,172	1,720,000
Potatoes .....	339,547	5,850,000
Dairy .....	2,101,486	9,998,000
Metals .....	63,746,727	145,325,000
	<hr/>	<hr/>
	\$68,545,119	\$230,495,000

These figures indicate the immense output of the mines, the fertility of our soil, and the increase made in our products.

Three of the greatest of American transcontinental railway systems traverse the length of the state. Three other equally great railway systems enter the state. The total length of the main and branch lines and side track of the railroads in Montana is 6,651 miles. Such is the beginning that has been made in the development of transportation in Montana.

An estimate of the true and full value of taxable property shows the wealth of the state probably exceeds two and one-half billions of dollars.

The present annual need of the state, counties, cities and school districts in revenue is approximately \$23,000,000.

The effect of the prohibitory liquor law, that becomes effective on January 1st, 1919, will reduce the revenue of the state and its subdivisions about \$400,000. The revenue may be further decreased in the immediate future because of the constitutional provision that the present rate or levy of two and one-half mills automatically drops to two mills when the assessed valuation shall amount to six hundred million dollars. When this limit is reached the revenue for state purposes will be reduced one-fifth, or \$300,000. This loss in our judgment will be more than regained through increased valuation in the state if our recommendations are adopted.

There are no more important subjects for the consideration of the people of Montana than those involved in the matters submitted to this Commission by the Legislative Assembly. Montana is a political organization requiring large sums for its maintenance. The matter of raising these sums from the people and from the varied interests of the state, so that no undue burden shall be imposed, is a difficult problem. For many years there has been general complaint of the unsatisfactory system in vogue in this state, and our Legislative Assemblies for many years have shown a desire to correct the faults complained of; in fact, in recent years most of the states of the union have been working along lines of tax reform and Montana has at last awakened to her duty in this regard.

We want briefly to refer to conditions as they exist today, and the particulars in which we think Montana's system of revenue and taxation should be modified. We realize that the ground has been traversed by some of the more progressive states in the matter of taxation, and the changes to be suggested are not new, and we believe are sanctioned by experience.

### General Property Tax.

Montana has what is commonly known as the General Property Tax. By this we mean that all property is required to be assessed equally, and pay the same rate of taxation. Section 2502 of the Revised Codes of Montana, 1907, provides, that: "All taxable property must be assessed at its full cash value."

It has been generally understood that the Constitution of Montana requires that all property should be taxed on the basis of such an assessment, but in our judgment this understanding is erroneous. The provision with reference to the assessment of property at its full cash



value is statutory, and there is nothing in the Constitution which requires taxation on the basis of full cash value.

This provision of our statute in regard to the assessment of all property at its full cash value has become a dead letter, not only in Montana, but in every state that has attempted it. Such a provision does not tend to the uniformity in taxation such as is contemplated by our Constitution. Instead of all property in Montana being assessed at its full cash value, we find a great lack of uniformity, not only as between different counties but also as between individuals, and almost a complete disregard of the statutory provisions relating to full value. About the only properties in Montana assessed at full cash value are the net proceeds of mines and those moneys belonging to widows and orphans and executors of estates which are revealed by court records.

As a matter of fact, our investigations show that land is assessed at about thirty per cent of its full value; cattle at approximately forty-five per cent; sheep, forty per cent; horses and mules, fifty-two per cent; hogs, eighteen per cent; bank stock sixty-five per cent; and other forms of property at varying percentages. In the face of the positive statutory enactment requiring assessment at full value, and in the face of instructions from the Attorney General that the assessment must be made in that manner, the assessors meet every year, resolve themselves into a sort of legislative assembly and proceed to fix the values at which different species of property shall be assessed. We shall later go more fully into the subject of the classification of property, which we believe is authorized by the Constitution. We simply desire at this point to call attention to the fact that we have a sort of classification of property in Montana regulated, not by the Legislative Assembly, but by the assessors and the State and County Boards of Equalization. We believe a classification should be made by the legislature, and transmit herewith a bill for that purpose.

In recent years there has been a strong position taken by tax authorities and by many states against the general property tax, and in our judgment such a tax is indefensible, both from the standpoint of producing uniformity and on account of its total failure of enforcement. It has been abandoned in many of the states. The National Tax Association has taken strong ground against it, and pronouncements of State and Federal Courts have for the most part been adverse to it. In one of its recent publications the National Tax Association has said:

"That it (the Association) has repeatedly emphasized the faults of the general property tax at a uniform rate upon all forms of property; and its pronouncements and suggestions have played a prominent part in modifying the general property tax and in legalizing the principle of classification in Maine, Rhode Island, Massachusetts, Minnesota, Virginia, Michigan, Kentucky, Illinois, North Dakota, South Dakota, Iowa, Wisconsin, the District of Columbia, and elsewhere."

A number of states, like Minnesota, North Dakota, Oregon and Kentucky, have amended their constitutions so as to do away with the general property tax, and the results in those states have all been favorable. The legislation which we favor will do away with the legislative enactment requiring the taxation of all property at its full cash value and will substitute in its place a system of classification of property by the legislature to which we will later refer in this report.

The Commission has made an exhaustive examination of the assessments of different counties of the state, and has found a great lack of uniformity. We are including in the appendix to this report numerous tabulations, which fully bear out this statement. There are great differences in assessments upon the same classes of property, and in fact it cannot be said there is any approach to uniformity. It is generally conceded in this state that the present system of taxation is a failure, and results in unjust discrimination and is utterly inadequate.

For instance, taking the range of averages for each of the different counties in 1918, first class grain land is assessed from \$5.21 to \$46.29 per acre; first class hay land from \$10.00 to \$26.62 per acre; grazing land, fenced, from \$2.00 to \$5.00 per acre; land containing timber suitable for saw logs from \$2.00 to \$5.08; thoroughbred horses from \$81.00 to \$292.00; range horses from \$21.00 to \$41.17; common and work horses and mules from \$49.00 to \$75.65; dairy cows from \$33.92 to \$100.00; bulls from \$51.00 to \$350.00; sheep from \$6.00 to \$10.00; lambs, \$4.48 to \$8.13; hogs from \$6.82 to \$11.00; automobiles from \$133.85 to \$325.00.

We might draw out this report to great length in giving illustrations of the total lack of uniformity under the general property tax in Montana. Fuller details on this subject will be found in the tables in the appendix.

### **Manner of Equalization in Montana.**

All assessments in Montana are made by the County Assessors except the assessment on railroads which are operated in more than one county, and which is made by the State Board of Equalization. That board has the power to equalize all assessments, and modify and change the same. In the amendment to Section 15 of Article XII, of the Constitution, which was adopted at the general election in 1916, the powers of the board were considerably enlarged. The amendment provides, among other things, that:

“The State Board of Equalization may adjust and equalize the valuation of taxable property among the several counties and the different classes of taxable property in the same, and in the several counties and between individual taxpayers; supervise and review the acts of the County Assessors and County Boards of Equalization; change, increase or decrease valuations made by County Assessors or equalized by County Boards of

Equalization and has such authority and may do all things necessary to secure a fair, just and equitable valuation of taxable property among the Counties and between the different classes of property and individuals."

This constitutional amendment is a wise provision, placing, as it does, in the hands of the State Board of Equalization almost complete power to regulate and control the matter of assessments. As will be seen later in our report, however, we favor the creation of a permanent tax board which will be given all those powers now vested in the State Board of Equalization.

### **Failure Under Present System to Reach Moneys and Credits and Other Species of Property.**

Not only is it apparent that there is a total lack of uniformity in the matter of assessment, but it is also clear that very considerable portions of the taxable property in the state wholly escape taxation. In the matter of moneys and credits it is apparent that the law is almost a total failure. The amount of moneys and credits assessed in the state is scarcely an appreciable part of the vast amount of moneys and credits in the state of Montana. There are less than three million dollars of this class which get upon our assessment rolls. There is a general evasion of the taxes on this species of property, which is always assessed and taxed at one hundred per cent, when found. Mortgages are taken in the names of non-residents, or are transferred to banks, and a comparatively small amount is reached by the assessor.

Under the classification system which we recommend in this report, we believe that moneys and credits will contribute a considerable part towards the expense of government and will reduce appreciably the amount of taxes on other property.

It will be seen, therefore, that it is the judgment of this Commission that our method of assessment and taxation is wholly inadequate, and that the agencies now provided for the administration of the tax laws are insufficient, and that present conditions call for the substitution of another system of taxation and new agencies to enforce it.

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Tables relating to the assessment of property, taxation, revenue, and bonded indebtedness in Montana will be found in the appendix. These give the details of tax conditions in Montana and are comprised in the following:

Total assessed value of property in Montana for the years 1917 and 1918.

Increase or decrease in the main subdivisions included in the total assessed value of property in Montana for the years 1917 and 1918.

The total assessment of each class of property contained in real estate and improvements for the years 1917 and 1918.

The total assessment of each railroad operating in more than one county in Montana in 1917 and 1918 as valued by the State Board of Equalization.

The assessment of net proceeds of mines, by counties, in 1917 and 1918.

The total assessment of each class of livestock in Montana in 1917 and 1918.

The total assessment of each class of personal property (other than net proceeds of mines and live stock) in Montana in 1917 and 1918.

The assessment by counties, of each class included in **Real Estate and Improvements** in 1917 and 1918 as follows:

Farm, grazing, coal, timber and other lands, and improvements.

Coal lands and improvements.

Lands, other than farm, grazing, coal, timber and town lots.

Patented mining claims and improvements.

City and town lots and improvements on same.

High power and tower lines.

Electric light companies.

Telegraphs.

Telephones.

Street railways.

Gas works.

Water works.

Irrigating ditches.

Mining ditches.

Round houses, gravel beds, station grounds and depots.

Railroads valued by assessor.

Mineral reservations.

Value of all improvements on land, the title to which is vested in another person than the person so listing it.

The assessment, by counties, of the total number, average value and total value of every class of live stock in 1917 and 1918.

The assessment by counties, of every class of personal property in 1917 and 1918 as follows:

Mortgages, state, county, city, municipal and other taxable bonds of any person, firm or corporation.

Watches, jewelry and plate.

Household goods and furniture.

Musical instruments.

Libraries—law and miscellaneous.

Goods, wares, merchandise and consigned goods.

Fixtures—saloon, stores, offices, and other business places.

Farming machinery and implements.

Harness, robes, saddles, blankets, etc.



Carriages, wagons and other vehicles.  
Gas and steam engines.  
Automobiles.  
Motoreycles.  
Manufacturing and mining machinery.  
Lumber, wood, etc.  
Coal, coke and ice.  
Ties.  
Wheat, oats, barley, hay and wool.  
Bees.  
Abstract books.  
Solvent credits, including deposits in banks.  
Money on hand or special deposits.  
Bank stock.  
Bonds.  
Stored ore.  
Net proceeds of mines.  
Capital stock and surplus of domestic insurance companies.  
Building and loan stock.  
Threshing and plowing outfits.  
Any other personal property not above described.  
Classification of lands, by counties, as made by assessors for 1917 and 1918.  
Levies in mills, by counties, for state and county purposes in 1917 and 1918.  
Total taxes collected by counties, for state, county, school and municipal purposes in 1917.  
Total taxes collected in 1917 and 1918 for corporation license taxes, private car company taxes, express company taxes, and inheritance taxes.  
Cost of assessing property in Montana by counties in 1916 and 1917.

Tables are also included in the appendix showing the bonded indebtedness of the state, counties, municipalities and school districts.

These will be of value in illustrating the financial condition of the organizations, as they constitute indebtedness which must be provided for by future taxation.

## RECOMMENDATIONS.

As a result of the study of the situation we have the following recommendations to make for your consideration and reference to the next Legislative Assembly if they meet with your approval.

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### I.

#### Permanent State Tax Commission.

WE RECOMMEND THE ENACTMENT OF A BILL BY THE SIXTEENTH LEGISLATIVE ASSEMBLY, PROVIDING FOR THE APPOINTMENT OF A PERMANENT TAX COMMISSION. IN THE APPENDIX TO THIS REPORT WE SUBMIT THE FORM OF A BILL FOR AN ACT CREATING SUCH A COMMISSION, AND DEFINING ITS POWERS.

This Bill follows the general provisions of the Minnesota Statute relating to the Tax Commission in that state. It provides for a Commission of three, to be appointed by the Governor and approved by the Senate; each member to serve for six years. The members shall not all belong to one political organization nor shall a member hold any other office, under the State or Federal Government. Each member shall devote all of his time to the duties of the position and shall not serve on political committees or participate in political campaigns.

The Commission shall have an office at the Capitol which shall be open for the transaction of the work of the Commission every day except Sundays and other holidays.

The Commission shall aid and assist the County Boards of Equalization and the State Board of Equalization; shall advise with and give necessary instructions to County Assessors throughout the State; call meetings of assessors for that purpose; shall direct proceedings, actions and prosecutions instituted to enforce laws relating to taxation, and to direct County Attorneys to assist in prosecutions or to remove from office any assessing or taxing officer for failure to perform his duty; to require all individuals and officers to furnish information with reference to their property, and to hold hearings and subpoena witnesses, and require the production of books and papers. The Commission, or one or more members, are required to visit each county of the State, at least once each year, to investigate tax matters.

The Commission is required to investigate the tax laws of other states and countries and to formulate and to submit to the Legislature such legislation as is deemed expedient to prevent evasions of the assessment and tax laws and secure just and equal assessment and taxation in the state; to submit a report each year to the Governor which will be transmitted to the next Legislature.

We believe that the appointment of a permanent Tax Commission is vital to the success of any tax reform in this state. There must be a central taxing body, with ample powers such as are now vested in the State Board of Equalization. This fact has been recognized in over thirty-five states of the union, which either have a permanent board of tax commissioners consisting of three members, or have a single tax commissioner. The National Tax Association has recently indorsed the idea of a permanent tax board, and any intelligent student of tax administration knows that it is indispensable.

Montana made a start in this direction in 1913, when it created a Tax Commission composed of the members of the State Board of Equalization and one other member, to be known as the State Tax Commissioner, who was to give all his time to tax matters. A report was made by this Commission to the Legislative Assemblies in 1915. This report contained many valuable suggestions which could have occupied profitably the attention of the law-makers and others interested in the subject of taxation. Notwithstanding this, the Legislature in 1915 repealed the act creating the Commission, and the work of the tax administration devolved again upon the State Board of Equalization, which is composed of persons holding other state offices, to-wit: the Governor, Secretary of State, Attorney General, State Auditor and State Treasurer.

We have conferred with each member of the present State Board of Equalization, and find that all indorse our position with reference to a permanent board. The members of the State Board of Equalization are all busily occupied with the duties of the several offices which they hold, and it is impossible for them to give the time to tax matters which the importance of the subject demands.

The bill which we have proposed provides for the appointment of three competent men who will give all their time to the work. The Board should be non-political in character, and should be composed of men who have qualifications for the position. Any private enterprise which is conducted on the same principle that the State of Montana handles its tax matters would be a lamentable failure.

Under the provisions of the bill we recommend it be the duty of the Tax Commission to visit personally the different counties of the state each year, confer with the taxing officers of each of the counties and thoroughly inform themselves of all matters, as is done in Minnesota and in many other states.



The Board should have a well-equipped office at the State Capitol, in which they will preserve the most complete data as to the resources of the state and the classification and assessment of all property. It will then be in position to pass intelligently on all complaints made as to lack of uniformity in assessments, to acquaint itself with all necessary changes in legislation, and prepare and submit to the Legislature from time to time the necessary recommendations to this end.

Another feature which should be observed in connection with the work of state tax boards is that of publicity. There is no subject on which the people need information more than on the subject of taxation, and it is the policy of the tax commission in many states to prepare and circulate amongst the people from time to time tax literature which will make the people acquainted with the existing conditions.

Under the system in vogue in Montana today the State Board of Equalization is in actual session but a few days in each year and it stands to reason that this great department of the state can not receive proper attention. The revenue department of the state is one of its most important departments, and in our judgment it demands particularly the careful attention of a distinct board which will give exclusive attention to its matters. Other departments of the state are carefully administered, and it is certainly a great weakness in our system that our law does not provide for a permanent board to have charge of the state revenue.

The importance of the appointment of a state board has been recognized by the assessors of the state in a resolution adopted at their last convention, and in the extensive inquiries which we have made, we have yet to find a single objection on the part of any one to the creation of this board. In some of the states in which they have provided for permanent tax commissions, the State Boards of Equalization have been retained, the State Tax Commissions being simply advisory to the State Boards of Equalization; but the manifest tendency in recent years has been to have the State Tax Commission perform all the functions of the State Board of Equalization. The plan which we favor provides, as soon as the constitutional amendment which we suggest is adopted, that the State Board of Equalization be abolished, and the permanent tax commission will then become the central taxing body which will have complete charge of the subject.

## II.

**Constitutional Amendment Concerning Permanent Tax Commission.**

WE RECOMMEND THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE STATE, OF AN AMENDMENT OF SECTION 15, ARTICLE XII, OF THE CONSTITUTION, AS AMENDED, BY THE TERMS OF WHICH THE STATE TAX COMMISSION WILL BE CREATED AS A CONSTITUTIONAL BODY, WHICH SHALL POSSESS ALL THE POWERS CONFERRED ON THE STATE BOARD OF EQUALIZATION.

We have prepared a Bill which, if enacted into a law by the next Legislative Assembly, will provide for the submission of the amendment to the people at the next general election. A copy will be found in the appendix. If adopted, Section 15 of Article XII, of the Constitution will read as follows:

**Section 15:** The Board of County Commissioners in each county shall constitute the County Board of Equalization. The duties of such boards shall be to adjust and equalize the valuation of taxable property in their respective counties, and all such adjustments and equalization may be supervised, reviewed, changed, increased or decreased by the Montana Tax Commission. The Montana Tax Commission shall be composed of three members who shall be appointed by the Governor. A majority of the members of the Montana Tax Commission shall constitute a quorum. The term of office of one of the commissioners first appointed shall end on March 1st, 1923; of another first appointed on March 1st, 1925; and of the third appointed, on March 1st, 1927. Each succeeding commissioner shall hold his office for a term of six years, and until his successor shall have been appointed and qualified. In case of a vacancy, the person appointed to fill such vacancy shall hold office for the unexpired term in which such vacancy occurs. The qualifications, duties and salaries of such commissioners shall be as provided by law, provided, however, that the salary of each commissioner shall not be less than five thousand dollars per annum. The commission shall adjust and equalize the valuation of taxable property, among the several counties and the different classes of taxable property in any county and in the several counties and between individual taxpayers; classify property for the purpose of taxation, and provide the percentum of value of each class as the basis for taxation where a classification has not been made, and a percentum of the valuation provided by law; supervise and review the acts of county assessors and county boards of equalization; change, increase or decrease valuations made by county assessors or equalized by county boards of equalization; make the assessment and apportionment provided for in Section 16 of Article XII and the special levy required by Section 9 of said Article, as amended; exercise such authority and do all things necessary to secure a fair, just and equitable valuation of taxable

property among the counties between the different classes of property and between individual taxpayers. Said commission shall also have such other powers, and perform such other duties relating to taxation as may be prescribed by law."

It will be observed that in the bill for the appointment of the Permanent Tax Commission it is provided that the work of the Commission shall be advisory to the State Board of Equalization. In view of our present constitutional provision, this is rendered imperative. We believe, however, that it is advisable to have the coming Legislative Assembly pass the bill for the appointment of the commission so that it can proceed at once with its work.

Meanwhile the constitutional amendment can be submitted to the people, and if adopted it will vest the Permanent Tax Commission with all the powers now vested by the constitution in the State Board of Equalization. In this manner the tax commission will become the central and supreme board in taxation matters, which in our judgment is desirable. If the amendment should be defeated, the tax commission remains with its work advisory to the State Board of Equalization.

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### III.

#### Bill Prescribing Powers and Duties of State Board of Equalization.

WE RECOMMEND FOR PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY A BILL HEREWITH SUBMITTED BY US, ENTITLED: "AN ACT PRESCRIBING THE POWERS AND DUTIES OF THE STATE BOARD OF EQUALIZATION AND REPEALING SECTIONS 2584 TO 2592, INCLUSIVE, OF THE REVISED CODES OF MONTANA OF 1907."

This bill is fully set out in the appendix. The act creating this Commission provided that :

"The said commission, in its final report, shall further recommend such legislation as, in its opinion, shall be appropriate to carry into effect the provisions of Section 15, Article XII of the Constitution of the State of Montana, as the same was amended at the general election held in November, 1916, and embody such recommendations in the form of a proposed bill to be introduced at the legislative session in the year 1919."

In the bill herewith submitted we have endeavored to comply with this requirement, as will be seen by reference to Subdivision 7, in which is prescribed the manner in which the enlarged powers of the board as conferred by the amendment, shall be exercised.

We have also included in this bill, in Subdivision 5, a modification of the present law with reference to the assessment of all properties constituting a single and continuous property operated in more than one county of the state. Under the law now in force, all property is originally assessed by the county assessors with the sole exception of



railroads operated in more than one county of the state. This is by virtue of Section 16, of Article XII, of the Constitution which provides:

"All property shall be assessed in the manner prescribed by law, except as is otherwise provided in this Constitution. The franchise, roadway, roadbed, rails and rolling stock of all railroads operated in more than one county in this state shall be assessed by the State Board of Equalization and the same shall be apportioned to the counties, cities, towns, townships and schools and school districts in which said railroads are located in proportion to the number of miles of railways laid in such counties, cities, towns, townships and school districts."

There is nothing in the above section which would preclude the legislature from directing the manner of assessing any property except railways, and the commission is strongly of the opinion that the same reasons which make advisable the assessment by the State Board of Equalization of railroads operated in more than one county, equally applies to other forms of property alike situated and operated, such as telegraph and telephone lines, electric power and transmission lines, bridges, canals, and flumes. Such property can be more intelligently and correctly assessed as a unit by a central board than in a number of parts or segments by different assessors.

In our suggested change, the provision is retained that the assessment shall be apportioned to the counties in which said properties are located on a mileage basis and that all real estate not included in right of way, with buildings, structures and improvements, together with dams and power houses, depots, stations, shops and other buildings, erected on right of way, furniture, machinery and other personal property, shall be assessed by county assessors in the several counties, as is now done.

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#### IV.

#### Bill Concerning Assessment of Properties Operated in More Than One County.

WE ALSO RECOMMEND FOR PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY OF A BILL, HEREWITH SUBMITTED BY US, ENTITLED: "AN ACT RELATING TO THE ASSESSMENT OF TELEGRAPH AND TELEPHONE LINES, ELECTRIC POWER LINES, CANALS, DITCHES AND FLUMES AND OTHER PROPERTY OPERATED IN MORE THAN ONE COUNTY OF THE STATE CONSTITUTING A SINGLE AND CONTINUOUS PROPERTY THROUGHOUT MORE THAN ONE COUNTY."

This bill is fully set out in the appendix. It simply provides for the carrying into effect of the provisions of Section 5 of the preceding bill relative to assessments of properties in more than one county.

It provides for furnishing, on the first Monday of March in each year to the State Board of Equalization by persons or corporations

operating such properties, full information concerning the same, including the mileage in the several counties and other data necessary for the purposes of assessment. It further provides for the notification to the several counties of the assessment fixed by the state board, with mileage apportioned to the counties. The Board of County Commissioners of each county is then directed by the bill how to enter the assessment apportioned to that county.

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## V.

### Classification of Property.

THE COMMISSION ALSO RECOMMENDS THE PASSAGE BY THE NEXT LEGISLATIVE ASSEMBLY OF A BILL PROVIDING FOR THE CLASSIFICATION OF ALL THE TAXABLE PROPERTY IN THE STATE FOR PURPOSES OF TAXATION. THE BILL IS ENTITLED: "AN ACT PROVIDING FOR THE CLASSIFICATION OF TAXABLE PROPERTY IN THIS STATE FOR THE PURPOSE OF TAXATION, AND PROVIDING THE PERCENTAGE OF THE TRUE AND FULL VALUE OF EACH CLASS WHICH SHALL BE TAKEN AND USED AS THE BASIS FOR THE IMPOSITION OF THE TAX THEREON."

This bill is also set out fully in the appendix. It provides for seven distinct classes of property, and for the percentage of assessed value of each class as a basis for the imposition of the tax. The different classes and the percentages to be applied are as follows:

**Class One.** The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana, 100 per cent of true and full value.

**Class Two.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes—20 per cent of true and full value.

**Class Three.** Live stock, poultry and all agricultural products; stocks of merchandise of all sorts, together with furniture and fixtures used therewith—33 $\frac{1}{3}$  per cent of true and full value.

**Class Four.** All land, town and city lots, with improvements; manufacturing and mining machinery, fixtures and supplies—30 per cent of true and full value.

**Class Five.** All moneys and credits, secured or unsecured, including all state, county, school district and other municipal

bonds, warrants and securities without any deduction or offset; provided, however, that the terms moneys and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation, association or individual in this state—7 per cent of true and full value.

**Class Six.** The shares of stock of national banking associations, and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporations, association or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association—40 per cent of true and full value.

**Class Seven.** All property not included in the six preceding class—40 per cent of true and full value.

We believe that this grouping of properties into classes and the percentage applied to each are fair and do no injustice to any class.

Class Seven does not particularly list the kinds of property to be included, but it embraces all kinds of property not included in the five preceding classes. It includes, among other properties, all stocks, franchises, and property of railroads, telegraph and telephone lines, electric power and transmission lines, and bears the same percentage (40%) as bank property, which is the highest percentage with the exception of net proceeds of mines, which is fixed at 100%. Under our constitution, mines and mining claims, with the exception of machinery and improvements and portions of surface valuable for other than mining purposes, are required to be taxed at the price paid the Government therefor (\$5.00 per acre for quartz claims and \$2.50 per acre for placer claims) and annual net proceeds are required to be taxed "as provided by law."

We have attempted in the above classification to follow the precedent in the so-called classification states, that property which produces the smallest income should bear the lowest rate of taxation.

As the above bill involves what is known as classification of property, as distinguished from the general property tax, we think it desirable to dwell somewhat fully on this subject.

### Principle of Classification Indorsed.

The idea of classification of property for purposes of taxation is by no means new; it has made great progress in recent years. It has been adopted by a number of states. A prominent tax authority, Mr. Frank Roberson, of Mississippi, thus sums up the situation:

"The general property tax has been the subject of investigation and criticism for more than forty years. Hundreds of commissions have reported, after exhaustive investigation, that the principle that all property, irrespective of its kind, should be taxed at the same rate, was erroneous in principle, vicious in practice, and utterly impossible of enforcement. When the American states were first organized, real estate and tangible personalty comprised about all the property that they knew anything about; but in later years, stocks and bonds, large private corporations, mines, railroads, and many kinds of intangible property too numerous to mention have changed the condition so that the general property tax, which worked fairly well under original conditions, has now completely broken down. All the civilized nations of Europe, with the exception of two small countries, have abolished the general property tax and established a classified property tax. More than a dozen states in this union have taken this forward step, and the time will come within the experience of those now living when the American state that handicaps itself with constitutional provisions requiring the general property tax will be the exception rather than the rule."

The principle has been indorsed recently by the National Tax Association. Its purpose and legality has been sustained by the Supreme Court of the United States in the following cases:

In *Bell's Gap Railroad Company vs. Pennsylvania*, (134 U. S., 237) the Court says:

"We think that we are safe in saying that the Fourteenth Amendment was not intended to compel the state to adopt an iron rule of equal taxation. If that were its proper construction, it would not only supercede all those constitutional provisions and laws of some of the states, whose object is to secure equality of taxation, and which are usually accompanied with qualifications deemed material, but it would render nugatory those discriminations which the best interests of society require; which are necessary for the encouragement of needed and useful industries, and the discouragement of intemperance and vice; and which every state in one form or another deems it expedient to adopt."

Also in the case of the *Pacific Express Company vs. Siebert* (142 U. S. 351) the Supreme Court says:

"A system which imposes the same tax upon every species of property, irrespective of its nature, condition or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of the property to its burdens."



Prominent economists in the country are staunch supporters of the principle of classification. Professor Edwin R. Seligman, of Columbia University, in his work on the "General Property Tax," page 52, says:

"Practically the general property tax, as actually administered today, is, beyond all peradventure, the worst tax known in the civilized world. It puts a premium on dishonesty, debauches the public conscience. It reduces deception to a system and makes a science of knavery; it presses harder on those least able to pay. It imposes double taxation on the one, and grants entire immunity to the next. In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia."

William A. Robinson, Tax Commissioner of Kentucky, thus refers to the general property tax:

"Palpable injustice as between individual citizens and classes of property, and between communities, or subdivisions contributing to the same governmental expenses, is the common verdict of every investigator of conditions therein, so far as I can find, without exception. We find sharp and bitter litigation between the government and its own citizens, destroying patriotic loyalty; evasion by sharp practices and on up to actual perjury, which many justify to their consciences by the claim of self-preservation from confiscation.

"The system is wholly theoretical. It does not produce the anticipated revenue and never can. And failing, the burden manifestly falls upon real or tangible property."

Professor Charles J. Bullock, of Harvard University, thus refers to the general property tax:

"It places the taxpayer in the position of circumventing the law, and does not foster habits of good citizenship; the latter is the cause of fearful demoralization. Here, again, official documents abound in testimony to the evils of the system. It is declared to be 'debauching to the conscience and subversive of the public morals—a school of perjury promoted by law'; it 'puts a premium on perjury and a penalty on integrity'; it 'debauches the moral sense,' produces 'widespread demoralization' and encourages 'evasion and dishonesty'. This is severe, but no one familiar with the facts can doubt its truth."

Professor Richard T. Ely, a noted authority on taxation, says:

"The one uniform tax on all property in direct taxation never has worked well in any modern community or state in the civilized world, though it has been tried thousands of times, and although all the mental resources of able men have been employed to make it work well. I have read diligently of the literature of finance to find an example, but in vain; and lest this should not be sufficiently trustworthy, I have made it my business, in my capacity as tax commissioner, to visit typical states and cities and to make inquiries in person of citizens as well as of officials trusted with the administration

of the laws. I have visited Charleston, South Carolina; Savannah, Atlanta, and Augusta, Georgia; Columbus, Ohio; Madison, Wisconsin; and Montreal and Quebec, Canada. And the result has been abundantly to confirm all that I have said about the impracticality of the one uniform tax upon real and personal property."

Hon. E. A. Angell, member of the Ohio Tax Commission stated in 1896 the effect of the general property tax in that state:

"The indirect results of the operation of this law have been to drive away large masses of capital from the state. It is estimated that at least \$200,000,000 has been lost to Cleveland alone, and as much more to Cincinnati."

Not only is the idea or principle of classification indorsed by the leading tax experts and economists of the country but the operation of the system is shown by various reports of tax commissions throughout the country to have been successful.

#### **The Montana Situation as to Classification.**

The above bill assumes that our constitution authorizes classification. We will not enter into extensive legal argument on the point. We have investigated it with distinguished legal assistance and believe our position is sound.

There are two constitutional provisions which bear directly on the matter. The first is contained in Section 1, Article XII, which reads as follows:

"The necessary revenue for the support and maintenance of the state shall be provided by the Legislative Assembly, which shall levy a uniform rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, except that specifically provided for in this article. The Legislative Assembly may also impose a license tax, both upon persons and upon corporations doing business in the state."

Section 11 of the same article provides as follows:

"Taxes shall be levied and collected by general laws and for public purposes only. They shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax."

The language of Section 11 is very similar to that employed by states which have amended their constitutions in order to authorize classification, and we believe that our Constitutional convention had this purpose in mind when Section 11 was adopted. The Supreme Court of Montana, in the case of *State vs. French* (17 Mont., 60) has held that Section 11 and the first paragraph of Section 1, above quoted, have reference to the same subject and must be construed together in order to determine the intention of the framers of our Constitution.

This idea of classification is further borne out by the constitutional amendment to Section 15 of Article XII, which was adopted at the general election in 1916. In stating the powers of the State Board of Equalization, it authorizes the Board:

**"To do all things necessary to secure a fair, just, and equitable valuation of taxable property among the counties and between the different classes of property and individuals."**

When one reviews the progress of recent years in the United States in matters of taxation, and the experience of many states which have adopted classification, it would seem unnecessary to make further argument as to the advantages derived from this system.

The reasons which have made it desirable and successful in other states apply with equal force to the State of Montana. The deplorable conditions here under the general property tax are virtually conceded.

When this system was adopted in Montana, taxables consisted almost entirely of lands and improvements, live stock and other tangible personal property. These were all visible and open to inspection, count and valuation by assessors. Under these conditions this system was practical and workable.

Since 1889 Montana has made material progress in all directions. New classes of property have come into existence. There are now, as never before, invisible and intangible personal properties of immense value and volume that are unknown and undiscoverable by the assessors under the present law.

The Montana tax burden under the general property tax has been shifted year by year to real estate and other property equally "tangible" to the assessor. Land owners especially feel this. We witness an insufficient revenue that is a greater burden on a portion of the tax payers than a sufficient revenue equitably distributed would be upon all taxpayers. To equally distribute the tax burden so as to yield the necessary revenue, demands the disclosure and taxation of all intangible and other property (now escaping) under an equitable and reasonable classified property tax. Property owners do not complain because taxes are levied, but because of the inequality and abuses that exist under the present system.

In 1890 (first year of statehood) the total assessed valuation of all property in Montana was \$112,916,272. That same year the personal property exclusive of live stock and net proceeds of mines, was assessed for \$31,472,532.

The total assessed valuation for 1918 was \$589,281,997. The personal property portion, exclusive of live stock and net proceeds of mines, was \$74,066,507.

In 1890 this personal property constituted 27.9 per cent of the total valuation; in 1918 this had decreased to 12.6 per cent. Thus the tax burden has been shifted from intangibles to land and tangible property. Instead of advancing hand and hand with personal property, real estate and improvements have increased six times in their assessed valuation while the personal property portion noted has increased only two and one-third times.



It requires no profound wisdom to understand who is paying the taxes in Montana, nor why the tax burden is heavy and unequal on the owners of tangible property. Competitive undervaluation by counties and inequalities between property valuations in the same county are secondary abuses to be corrected by effective supervision, administration and equalization. The change from the present laws to the laws proposed is basic and all-important to secure equality. The necessity for concealing intangibles to prevent loss of principal will not then exist. No longer will it be true that the returns under the federal income tax law show that the majority who pay the Government's tax pay little state and local taxes.

### Moneys and Credits.

The money on deposit March 4th, 1918, in the National, State and private banks in Montana, according to their sworn statements was \$155,208,000. The total assessment of solvent credits and deposits in banks on that date was \$2,936,624. This year more than \$150,000,000 of money on deposit in banks has escaped all taxation.

There is no way to ascertain the state's totals on that date of solvent credits, notes and evidences of debt secured by mortgage, bonds, money on hand and on deposit, etc. The aggregate, however, was enormous. Practically all of this property is escaping taxation this year. And not only is this true for 1918, but it has been true in preceding years. It will be true in the years to come if the present general property tax shall be continued.

Why is it that there is a failure to list moneys and credits? Is it because owners of these forms of wealth are less honest than the owners of tangible property? We believe not. The reason these items do not appear on the tax rolls is because, under the assessment by virtue of our statutes of 100% of full value, the tax takes, in some instances all, and in most instances the greater part of the income. This is not taxation, it is practically confiscation. Men prefer to be honest in all their dealings, but they instinctively resist the taking from them in the way of taxation of an amount which seems unconscionable, and human nature in this respect has shown itself to be the same in Montana as in other states in the union. Taking from a man the greater part of his income is not the proper aim of taxation. It is not applied to other forms of property as it is under our system to moneys and credits.

Take for illustration the case of a man who has loaned \$1,000.00 and taken a note for the amount, which is taxed as a credit at 100%, or full value. The average tax levy in the state is 37.3 mills, although in some cities it runs about 50 mills. Calculated according to the average levy, the man would pay \$37.30 as the tax on his thousand dollars. If he gets 6%, his interest is \$60.00 and his tax is \$37.50; his net income on his thousand dollars would be \$22.70 or about 2¼%. If he gets 8% interest, his net income would be about 4¼%. If the tax levy is 50 mills and his interest rate 6% he would pay \$50.00 in taxes

and receive \$60.00 interest leaving him \$10.00, or 1% as the net income from his money. If he received 8% his net income would be \$30.00 or 3%, and liberty bonds, exempt from taxation, pay 4¼%. The average tax rate levied on 100% valuation would in most counties take the entire interest on deposits in savings banks and in some counties would take more. We are getting at the real reason why people with money become tax dodgers.

The history of classification in other states shows that when a reasonable tax rate is imposed on moneys and credits, a large number of those who were formerly classed as tax dodgers voluntarily list their moneys and credits and in this manner large additions are made to the tax receipts.

Take Minnesota for illustration. In 1910 the general property tax was in force, and moneys and credits, when found, were taxed at 28 mills. In 1911, after the Constitution had been amended to authorize classification, this class of property was taxed at the flat rate of three mills on the dollar. In 1910, 6,200 persons were taxed for moneys and credits and a total tax paid of \$397,794.58. In 1917, 73,266 persons were taxed for moneys and credits and a total tax paid of \$846,295.00, thus bringing in to the treasury an increased sum in that year of over \$466,000.00. The Minnesota commission states that: "Every county in the state is now getting more revenue from the three mill tax than under the old law."

The state of Maryland in 1896 enacted a law imposing a three mill tax on moneys and credits. In the city of Baltimore in 1896 this class was assessed at \$6,000,000 under the old system. In 1915, under the new law, the assessment was \$208,431,712, an increase of \$202,000,000.

North Dakota recently amended its constitution to permit classification, and has imposed a flat rate of three mills on moneys and credits, as has Oregon, Rhode Island, Delaware, Pennsylvania and other states. Iowa has a five mill rate, but we believe this rate to be too high.

In some states taxes are imposed upon moneys and credits on the basis of a flat rate. It is our view that this is not permissible in Montana under the constitution, and for this reason we have recommended a percentage of the value as the basis for the imposition of taxes; which thereby leaves the rate the same as upon other property but places the portion upon moneys and credits the same as though the flat rate had been provided.

We might say by taking 7 per cent of the true value of moneys and credits as the basis for the imposition of the tax is the equivalent of approximately a flat rate of three mills.

Under the present law a man can deduct from his moneys and credits the amount of debt owed by him. It will be observed that we have provided that there shall be no such deduction or offset under the terms of our bill, and that no distinction is made between secured

and unsecured credits. A man with a note secured by a mortgage would pay the same tax as for an unsecured note or credit, which we believe would be just.

#### **State, County, School and Municipal Bonds.**

We have included state, county, school and municipal bonds with the same low rate as moneys and credits in class number five.

The assessment of these bonds for 1917 was \$166,010 and for 1918, \$172,463.

The Supreme Court of this state, in November of this year, in the case of Richard Cruse, et al., as administrators of the estate of Thomas Cruse, deceased, vs. the Treasurer of Lewis and Clark County, held that state and county bonds held in private ownership were subject to taxation.

The belief had been generally prevalent over the state that such bonds were not taxable and this understanding probably was an important factor in the negotiation of the bonds.

These bonds generally bear a lower rate of interest than money loaned on mortgages or other private securities and they properly should fall within the same classification as other credits. If a higher rate should be imposed the natural consequence would be to materially affect their market and the state, county or municipality which issued them would sustain a loss.

### THE MORTGAGE AMENDMENT.

At the general election held November 5th, 1918, the proposed amendment to Section 2, Article XII, of the Constitution of Montana, providing that evidences of debt may be exempted from taxation, was adopted by a vote of the people. We desire to call attention to the peculiar language of this amendment. The section, as amended, reads as follows:

"The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for the agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit, institutions of purely public charity AND EVIDENCES OF DEBT SECURED BY MORTGAGES OF RECORD UPON REAL OR PERSONAL PROPERTY IN THE STATE OF MONTANA, MAY BE EXEMPT FROM TAXATION."

It appears to us that under this amendment debts secured by mortgages may be exempt from taxation, if the Legislature so provides. The adoption of the amendment does not *ipso facto* effect the exemption. Our recommendation is that such debts be not exempted from taxation by the legislature, but that, on the other hand, all debts whether secured by mortgage or otherwise, shall be taxed as credits under Class 5 of our classification bill. There is no justice in assessing for taxation a debt which is not secured by a mortgage, and exempting a debt which is so secured. The object of this amendment was to relieve mortgages from the 100% assessment, while unsecured credits were not assessed at all; but if all credits are to be taxed at 7% of their full value, there can be no complaint from the holders of mortgages. This will be the only tax that they will have to pay. The tax is small, and every inducement for dodging would be removed; in other words, we are not in favor of the assessment of mortgages as such. They are exempt under the laws of many states, and we think properly so. There should be no distinction between secured and unsecured debts. The State Association of Assessors, which met in August, passed a resolution indorsing our views in this matter.

Not only do we regard our position as sound, but we believe that it will be of immense value to the state of Montana that the doors be thrown open to foreign capital, which would seek to loan its money in this state. Montana is a borrowing state, and needs money to develop its property and its industries, and it is a well known fact that states which are liberal in the matter of taxing mortgages or debts secured by mortgages, reap great advantages from such course. Under the law mortgages belonging to non-residents cannot be taxed, while residents of the state holding mortgages are required to pay taxes on



an assessment of 100%. This is the reason why there is a general evasion of the law by having mortgages run to non-residents. This temptation to dodge taxes would be removed in large measure by our proposed classification, and would put on the assessment rolls large sums of money which heretofore escaped taxation.

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### MORTGAGES AND CREDITS OF NON-RESIDENTS.

When the taxing of credits including notes secured by mortgages as well as unsecured notes is made upon a proper basis, so that the greater part of the income is not taken for taxes, we think some attention should be given to credits owned by our citizens which are due to them in other states.

Montana is unable, for instance, to tax mortgages held by non-residents, nor can other states tax mortgages held by residents of Montana. The reason for this is that the credit is supposed in law to have its situs and to be subject to the payment of taxes in the state where the owner lives. As a matter of fact such credits generally escape taxation everywhere.

We think a plan could be formed by which the tax commissions of the different states, by a sort of comity, could exchange with each other lists of such credits belonging to non-residents so that the same could be properly taxed in the states where the owners reside.

In this way it is probable that large credits in the form of loans made in other states belonging to Montana citizens would be listed for taxation herein.

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### TAXATION OF BANKS.

The taxation in Montana of moneys and credits of national banks is not possible on account of provisions of federal law, but the real estate and shares of stock in such banks can be taxed by the states. The constitution of Montana forbids the taxation of the shares of stock of state banks to the extent that they represent property taxable in this state. In order therefore to place state banks on an equality with national banks, it has been found necessary to exclude the moneys and credits of state banks from the class embracing moneys and credits, and to make a separate class including the shares of national banks and the moneyed capital of state banks. By this classification no change is made in the taxation of the shares of stock and real estate of national banks, and state banks are placed on an equality with them. State banks will pay under this plan upon their capital, surplus, and undivided profits, on a basis of 40 per cent, and upon their real estate according to the classification made of land.

It will be noticed that this plan leaves the deposits in banks to be taxed to the depositors as credits on the basis of 7 per cent of their value.

### ASSESSMENT OF PUBLIC UTILITIES.

There is a great variety of opinion among tax authorities as to the proper method of assessment of such public utilities as railways, express companies, water companies, power and transmission lines, telegraph companies, and the like.

In some states the assessment is made upon gross receipts, but we find great difference in opinion as to the wisdom of this course and the results obtained.

Under our constitution the tax could not be levied on gross or net income. The value of the property must be ascertained as a basis for taxation. The determination of this value is always attended with great difficulty.

We have included all this species of property under Class Seven, which shall be taxed at forty per cent of its true and full value. We believe, however, the central taxing body, whether it will be a state tax commission or a state board of equalization, should, in arriving at the true and full value of a utility, gather all data from which could be determined the gross and net earnings of each utility based upon reasonable cost and fair present value as contra-distinguished from the amount for which said concerns are capitalized.

We believe utilities should not be permitted for rate making purposes to fix a high valuation on their property, and then claim that a different and lower valuation should be made the basis of taxation. If such a practice was permitted the public could be required to pay an income or profit on capitalizations representing in large part bonuses, commissions and watered stock.

For illustration, if the public were charged rates which would in the aggregate yield a profit to a concern on a capitalization of two million dollars, it would not seem reasonable to have the valuation of the property of that concern for taxation purposes fixed at one million dollars. If the fair present value of the property was one million dollars—if it could be reproduced for approximately that amount—that should be the basis upon which rates to the public should be fixed as well as the basis upon which the percentage of taxation for that species of property should be applied.

It would not be a function of the tax board to fix the rates to be charged by the utilities, but it should be a part of its duty to see that the valuation should be determined on a consistent basis. Some utilities in the state, in our judgment, have paid their share of taxes while others have not. The minute and studied attention given to their affairs by a permanent tax commission, which would apply the principles and tests we have outlined, ought to be productive of good results.

## LICENSE TAXES.

Our constitution (Section 1 of Article XII) provides among other things that "The Legislative Assembly may also impose a license tax, both upon persons and upon corporations doing business in the State".

The Fifteenth Legislative Assembly passed a bill fixing an annual corporation license fee of one per cent upon the total net income received by corporations from all sources within the State of Montana over and above the sum of ten thousand dollars. In the case of express companies, the license fee was fixed at  $2\frac{1}{2}$  per centum of the gross receipts. A license fee of 5 per cent of gross receipts was imposed on private car companies. A license fee was imposed on motor vehicles. There are numerous forms of licenses in this state from which large revenue is derived.

From the corporation license tax, there was realized in 1917 the sum of \$789,084.52 and in 1918, the sum of \$572,045.01. The large falling off in 1918 was due to the disturbed conditions in the mining industry and the necessary curtailment of production through labor shortage.

The exercise of the power to impose this tax is vested in the legislative assembly which can, by this means, provide against deficiencies of revenue as they arise and also in a manner equalize taxes which, in its judgment, are not fairly imposed by the taxing bodies. It was not intended that the license tax should supplant the property tax. It should not be oppressive nor imposed in such a manner as to wrest a disproportionate amount from particular industries or any particular property.

The rate imposed by the last legislature is not excessive or oppressive in our judgment. It has produced a large revenue to the state and ought to be sufficient together with the revenue which should be derived under our classification plan, to meet all the needs of the state.

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## ASSESSORS.

Under the system obtaining in this state, the assessors of the several counties hold positions of great importance. The initial assessments are made by them, and while they are subject to equalization and change by the county and state boards, it is essential that they be made honestly and intelligently in the first instance. There is no county office which requires a higher degree of service and ability than the office of assessor, and as we have stated elsewhere, it is necessary that there be the fullest co-operation between the assessors and the central tax board.

The bill which we submit for the appointment of the State Tax Commission provides for this co-operation, and for that purpose has provided for at least one annual meeting or conference, which shall be held at the State Capitol, and which shall be attended by all the assessors. No system will be successful without the highest efficiency in



administration, and competent, energetic and trustworthy officials are required.

The present law does not give to the assessors the proper salaries which will always bring out the best talent. The office of assessor ranks in importance with that of the county treasurer, yet the salary is considerably lower.

We recommend that the law be amended so as to provide that the county assessor shall receive at least the same salary as the county treasurer.

In several of the counties of the state, the salary of the assessor is \$100.00 per month. In a considerable number of counties it is \$125.00 per month, and the highest salary, being that paid in counties of first class, is \$3,000.00 per year. The duties of assessors which will be required under the plan we have outlined will demand their active attention throughout the year.

We would make the suggestion that the custom be established of having a chief deputy, with an increased salary, hold his position so long as he properly performs his work, in order that during the long tenure of office he might become especially proficient in tax matters and conditions in his county and be of great assistance to incoming assessors as they take office.

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### CONCLUSION.

The Commission is aware of the fact that its investigation has been imperfect and incomplete. The subject is almost inexhaustible and permanent tax commissions of other states have announced that after many years of labor they find the field for research extends and broadens. There are countless theories, some finely spun. We have tried to take a practical view of the matter instead of recommending theories which had not been proven by experience.

It has been our aim, instead of following a policy of tinkering with innumerable statutes, to suggest a few practical changes which could form the basis of a system which can be perfected later on by the investigations and recommendations of the permanent board.

We believe that the creation of the permanent Tax Commission and the classification of property are essential to any substantial progress, and we hope the legislative assembly will endorse both of these principles.

There may be differences of opinion as to the percentage to be fixed for the different classes of property, but few students of the subject are opposed to the idea of classification and all states that have given it a trial have found it satisfactory.

A permanent tax commission working under the classification, as we have suggested, should be able easily to provide for the financial needs of the state and distribute the burden more equitably and fairly than in past.



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## APPENDIX

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## ACT CREATING THE TAX AND LICENSE COMMISSION AND PRESCRIBING ITS POWERS AND DUTIES.\*

**Section 1.** That a commission is hereby created composed of C. J. McNamara, a resident of the County of Chouteau, State of Montana; Chas. R. Leonard, a resident of the County of Silver Bow, State of Montana, and Wm. Lindsay, Sr., a resident of the County of Carbon, State of Montana, said persons being hereby named and appointed as members of said commission and said commission shall be called the Tax and License Commission. The compensation of the members of this Commission shall be paid out of the General Fund of the State, and there is hereby appropriated for the payment of traveling expenses, office expenses and all other expenses as authorized, the sum of \$25,000. Should a vacancy occur in said commission through the death or resignation of any member thereof, or through any other cause, the Governor shall appoint some qualified person to fill such vacancy.

**Section 2.** That each member of said commission shall be paid actual traveling and other necessary expenses, and in addition, a compensation of Ten (\$10.00) Dollars per diem while actually engaged in the work of the commission and while going to, or returning from such work. The commission is authorized to hold sittings and public hearings anywhere in the State of Montana, to send for persons and papers, to administer oaths, to summon or compel the attendance of witnesses and to take testimony, and to employ such secretaries, experts, stenographers and other assistants as shall be necessary to carry out the purpose for which such commission is created. Any expert employed may or may not be a citizen of the State of Montana.

**Section 3.** That for the purposes of this Act said commission shall have power to require by subpoena the attendance and testimony of witnesses and the production of books, papers and documents relating to any matter under investigation. Such attendance and the production of such documentary evidence may be required from any place in the state at any designated place of hearing, and in case of disobedience to such subpoena, the commission may invoke the aid of any District Court of the State of Montana in requiring the attendance and testimony of witnesses and the production of books, papers and documents under the provisions of this Section; and any of the District Courts of the State of Montana, in case of contumacy or refusal to obey a subpoena issued, shall, upon a petition filed by said commission, setting up the facts and the necessity of having such witness appear before the commission, summarily direct that a subpoena be issued requiring any person or corporation to appear before the commission (and produce books and papers if so ordered) and give evidence touching the matter in question; and any failure to obey such order of the court may be

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\* Chapter 73, Session Laws Fifteenth Legislative Assembly.

punished by such court as for a contempt thereof. The claim that any such testimony or evidence may tend to incriminate the person giving such evidence shall not excuse such witness from testifying; but such evidence or testimony shall not be used against such person on the trial of any criminal proceeding.

**Section 4.** The said commission shall report to the State Board of Equalization its findings and recommendations, and submit the testimony taken from time to time, and shall make a final report, accompanied by the testimony not previously submitted, and not later than the 30th day of November, 1918, and the term of this commission shall expire March 1, 1919. Said commission shall make at least one report to the State Board of Equalization within the first six months of its appointment and a second report within the next year of its appointment.

**Section 5.** Said commission shall inquire into the assessment and relative amount of taxes paid upon all forms of property in the several counties and shall investigate the relative amount of license and other taxes paid by both foreign and domestic corporations and shall make such investigations with the view of determining what further and other license taxes or other taxes should be paid by foreign or domestic corporations doing business in this state; in such inquiry and investigation said commission shall consult and co-operate with the State Board of Equalization, with a view to gathering evidence and information and making recommendations which will be of assistance to said State Board of Equalization, in the performance of its duties, in securing a fair, just and equitable valuation of taxable property in the state in adjusting and equalizing the valuation thereof among the several counties, and in raising the necessary revenue for such purposes.

**Section 6.** That said commission, in its final report, shall further recommend such legislation as in its opinion shall be appropriate for carrying into effect the provisions of Section 15 of Article XII of the Constitution of the State of Montana, as the same was amended at the general election held in November, 1916, and shall embody such recommendations in the form of a proposed bill, to be introduced at the Legislative Session in the year 1919.

**Section 7.** That all reports of said commission shall, by the said State Board of Equalization, be transmitted to the Senate and House of Representatives of the Legislative Assembly of the year 1919, with such recommendations and suggestions as in the opinion of said State Board of Equalization are appropriate and essential for carrying into effect the provisions of said Section 15 of Article XII of the Constitution of the State of Montana, as amended, or for amending or supplementing any law now existing, or which may hereafter be enacted for the purpose of carrying into effect said Section 15 of Article XII of said Constitution, or for raising the necessary revenue for State purposes.

**Section 8.** No money shall be paid for any of the expenses of said commission except upon an order of the commission, signed by the chairman thereof and all claims shall be audited by the State Board of Examiners and paid by warrant upon the State Treasurer, drawn upon the appropriations made for the payment thereof.

**Section 9.** All Acts and parts of Acts in conflict herewith are hereby repealed.

**Section 10.** This Act shall be in full force and effect from and after its passage and approval.

Approved March 1st, 1917.

### PROPOSED LEGISLATION.

BILL FOR AN ACT TO CREATE A PERMANENT TAX COMMISSION, AND DEFINING THE DUTIES THEREOF.

Be it enacted by the Legislative Assembly of the State of Montana:

**Section 1.** There is hereby created a commission, to be designated and known as the Montana Tax Commission.

**Section 2.** The said Montana Tax Commission shall be composed of three members, who shall be appointed by the governor by and with the advice and consent of the senate.

**Section 3.** Of such three persons composing said commission, one shall be appointed and designated for a term ending March 1, 1921; one for a term ending March 1, 1923; and one for a term ending March 1, 1925, each of said periods and terms of office to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each succeeding commissioner shall be appointed and hold office for a term of six (6) years, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold office until his successor shall have been appointed and qualified. The governor shall have power to remove a commissioner for inefficiency, neglect of duty or malfeasance in office, but, before removal, the commissioner shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

In case of a vacancy it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs. Said appointment to be confirmed by the senate. If such appointment is made when the legislative assembly is not in session, the appointee shall hold office until his appointment is considered and acted upon by the Senate at the next succeeding session of the legislature, when, if such appointment is not confirmed, the office shall become vacant, and the governor shall thereupon, by and with the advice of the senate, appoint a suitable person to fill such vacancy for the remainder of such term.

**Section 4.** The persons appointed to be members of such commission shall be such as are known to possess knowledge of and training in the subject of taxation laws, and skilled in matters pertaining thereto, and they shall be so selected that the commission will not be composed of more than two persons who are members affiliated with the same political party or organization. No person appointed a member of said commission shall hold any other office under the law of this state, nor any office under the government of the United States or any other state.

Each commissioner and each employee shall devote his entire time to the duties of the office and shall not hold any position of trust or profit, engage in any occupation or business interfering with or incon-



sistent with his duties as such commissioner or employee, or serve on or under any committee of any political party or take part either directly or indirectly, in any political campaign in the interest of any political party or organization or candidate for office.

**Section 5.** Each commissioner and employee shall, within thirty (30) days after notice of his appointment, and before entering upon the discharge of his duties, take, subscribe and file with the Secretary of State the oath of office prescribed by the constitution of this state.

**Section 6.** The member of said commission whose term of office expires March 1, 1921, shall be the chairman of said commission during his term of office, and thereafter the member whose term next expires shall be chairman during the remainder of his term.

Each of the members of the said commission shall receive an annual salary of Five Thousand Dollars in equal monthly installments in the same manner that other state salaries are paid.

**Section 7.** The Commission first appointed under this act, having duly qualified, shall, without delay, meet at the capitol in Helena. A majority of said commission shall constitute a quorum for the transaction of business and the performance of the duties of said commission. The said commission shall be in continuous session and open for the transaction of business every day, except Sundays and legal holidays, and the sessions of said commission shall stand and be deemed to be adjourned from day to day without formal entry thereof on its records. The commission may hold sessions in conducting investigations at any other place than the capitol when deemed necessary to facilitate and render more thorough the performance of its duties.

**Section 8.** Said commission shall appoint a secretary at a salary of not to exceed three thousand (\$3,000) dollars per annum, and such other experts, assistants, clerks and stenographers, as may be necessary. Provided, however, that the total expense for such experts, assistants, clerks and stenographers, exclusive of said secretary, shall not exceed ten thousand (\$10,000) dollars, per annum. And provided further, that if it become necessary to employ experts, assistants, clerks and stenographers, in excess of such as can be obtained for said sum of ten thousand (\$10,000) dollars, then said commission may, with the approval and consent of the State Board of Examiners, employ such additional assistants, clerks and stenographers as may be necessary. The secretary of the commission shall keep full and correct minutes of all the testimony taken, hearings had and the proceedings of said commission, and shall perform such other duties as may be required by said commission. The commission shall have power to make all necessary or needful rules consistent with the laws of this state for the orderly and successful performance of its duties and for conducting hearings and other proceedings before it.

**Section 9.** The commission shall be provided with suitable and necessary offices, office furniture, supplies, stationery, books, periodicals, newspapers, maps, and financial commercial reports and all necessary expenses therefor shall be audited and paid as other expenses are audited and paid.

The actual necessary expenses of the commission and its secretary, clerks, stenographers and such experts and assistants as may be employed by said commission while traveling on the business of the commission shall be paid by the state, such expenditures to be itemized and sworn to by the party who incurred the expense and approved by the chairman of the commission or a majority thereof.

**Section 10.** It shall be the duty of the commission and it shall have power and authority:

(1) To advise with, and aid and assist the County Boards of Equalization and the State Board of Equalization in the performance of their duties as required and prescribed in Section 15, as amended, of Article XII of the constitution and in any law which may be enacted to carry the same into effect.

(2) To confer with, advise and give the necessary instructions and directions to county assessors throughout the state as to their duties under the laws of the state, and to that end call meetings of county assessors to be held at the state capitol for the purpose of conferring with and receiving necessary instructions from the commission as to the laws governing the assessment and taxation of all classes of property. At least one such meeting shall be held each year and the assessors attending shall be entitled to their reasonable and necessary expenses actually incurred in attending such meetings, to be paid by the state. Such expenditures to be itemized and duly sworn to, by them, and approved by the chairman of the commission, or a majority thereof.

(3) To direct proceedings, actions and prosecutions to be instituted and enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the laws of this state governing the returns of assessment and taxation of property, and to cause complaints to be made against county assessors, members of boards of equalization, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or neglect of duty. To require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture and punishment for violation of the laws of the state in respect to the assessment and taxation of property in their respective counties.

(4) To require town, city, village, county and other public officers to report information as to the assessment of property, collection of taxes received from licenses, and other sources, and such other informa-

tion as may be needful in the work of the commission, in such form as the commission may prescribe.

(5) To require individuals, co-partnerships, companies, associations and corporations to furnish such information as may be required by the commission concerning all subjects pertaining to taxation, including their capital, funded or other debt, current assets and liabilities, earnings, operating expenses and taxes, as well as all other statements now or hereafter required by law for taxation purposes.

(6) To summon witnesses to appear and give testimony, and to produce books, records, papers and documents relating to any tax matter which the commission may have authority to investigate or determine.

(7) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court in any matter which the commission may have authority to investigate or determine.

(8) One or more members of the commission shall officially visit each county of the state annually, and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation.

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature of the state such legislation as said commission may deem expedient to prevent evasions of assessment and taxing laws and to secure just and equal assessment and taxation in this state.

(10) To consult and confer with the State Board of Equalization of the state upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the commission, and to furnish the board from time to time such assistance and information as it may require relative to tax matters.

(11) To transmit to the governor on or before the third Monday in December, of each year, and to each member of the legislature on or before the first Monday in January of each odd numbered year, the report of the commission for the two preceding fiscal years showing all the taxable property in the state and the value of the same, in tabulated form.

(12) To exercise and perform such further powers and duties as may be required or imposed upon the commission by law.

**Section 11.** The said Montana Tax Commission shall also have the following powers and duties:

(1) To carefully examine into all cases where it is alleged that property subject to taxation has not been assessed or has been fraudulently or for any reason improperly or unequally assessed, or the law



in any manner evaded or violated, and to cause to be instituted such proceedings as will remedy improper or negligent administration of the taxing laws of the state.

(2) To recommend to the State Board of Equalization to raise or lower the assessed valuation of any real or personal property in the state, to the end that the assessed valuation of all property throughout the state shall be as nearly equal and uniform as may be upon any given class of property.

**Section 12.** Oaths to witnesses in any matter under the investigation or consideration of the commission may be administered by the secretary of the commission or any member thereof. In case any witness shall fail to obey any order or summons to appear before said commission, or shall refuse to be sworn, or shall refuse to testify or answer any material questions or to produce any records, books, papers, or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon proceed in the proper court to compel obedience to any summons or order of the commission, or to punish witnesses for any such neglect or refusal.

**Section 13.** Any person who shall disobey or disregard any summons or order of the commission, or shall refuse to be sworn as a witness, or refuse to testify or answer any material question, or fail, neglect or refuse to produce any records, books, papers or documents when required so to do by any summons or order of the commission, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than one thousand dollars (\$1,000.00), or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment.

**Section 14.** All acts or parts of acts inconsistent herewith are hereby repealed.

**Section 15.** This act shall take effect and be in full force and effect from and after its passage.



A BILL FOR AN ACT ENTITLED: "AN ACT FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE STATE OF MONTANA OF AN AMENDMENT TO SECTION 15 OF ARTICLE XII OF THE CONSTITUTION AS AMENDED, CREATING COUNTY BOARDS OF EQUALIZATION, AND A STATE TAX COMMISSION, AND DEFINING THEIR POWERS AND DUTIES."

**Be it enacted by the Legislative Assembly of the State of Montana:**

**Section 1.** That Section 15 of Article XII of the Constitution of the State of Montana, as amended, be amended as hereinafter provided, and that the question of said amendment be submitted to the qualified electors of the State of Montana at the next general election.

**Section 2.** That Section 15 of Article XII of the Constitution as amended be, and the same is hereby amended to read as follows:

**Section 15.** The board of county commissioners of each county shall constitute the County Board of Equalization. The duties of such boards shall be to adjust and equalize the valuation of taxable property within their respective counties, and all such adjustments and equalizations may be supervised, reviewed, changed, increased or decreased by the Montana Tax Commission. The Montana Tax Commission shall be composed of three members who shall be appointed by the Governor. A majority of the members of the Montana Tax Commission shall constitute a quorum. The term of office of one of the commissioners first appointed shall end on March 1st, 1923; of another first appointed on March 1st, 1925; and of the third first appointed on March 1st, 1927. Each succeeding commissioner shall hold his office for the term of six years, and until his successor shall have been appointed and qualified. In case of a vacancy, the person appointed to fill such vacancy shall hold office for the unexpired term in which the vacancy occurs. The qualifications and salaries of such commissioners shall be as provided by law, provided, however that the salary of each commissioner shall not be less than five thousand dollars (\$5,000.00) per annum. The commission shall adjust and equalize the valuation of taxable property among the several counties, and the different classes of taxable property in any county and in the several counties and between individual tax-payers; classify property for the purpose of taxation and provide the percentum of value of each class as the basis for taxation where a classification has not been made and a percentum of the valuation provided by law; supervise and review the acts of county assessors and county boards of equalization; change, increase or decrease valuations made by county assessors or equalized by county boards of equalization; make the assessment and apportionment provided for in Section 16 of Article XII and the special

levy required by Section 9 of said Article, as amended; exercise such authority and do all things necessary to secure a fair, just and equitable valuation of taxable property among the counties between the different classes of property and between individual tax-payers. Said commission shall also have such other powers, and perform such other duties relating to taxation as may be prescribed by law.

**Section 3.** Separate official ballots shall be used at the general election to be held in November, 1920, which shall have printed thereon the words: "For the amendment to the constitution providing for the creation of County Boards of Equalization, and a State Tax Commission, and defining their powers and duties," and the words: "Against the amendment to the constitution providing for the creation of County Boards of Equalization and a State Tax Commission and defining their powers and duties," and each elector shall designate a preference for either of the provisions by making an X before the proposition for which such elector desires to vote.

**Section 4.** The votes cast for and against the amendment above proposed shall be canvassed and determined as provided by the general election laws of the State of Montana.

**Section 5.** All Acts and parts of Acts in conflict herewith are hereby repealed.

**Section 6.** This Act shall take effect and be in full force from and after its passage and approval.

A BILL FOR AN ACT ENTITLED: "AN ACT PRESCRIBING THE POWERS AND DUTIES OF THE STATE BOARD OF EQUALIZATION AND REPEALING SECTIONS 2584 TO 2592, INCLUSIVE, OF THE REVISED CODES OF MONTANA OF 1907."

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. The powers and duties of the State Board of Equalization are as follows:

Subdivision 1. To prescribe rules for its own government and for the transaction of its business.

Subdivision 2. To prescribe rules and regulations not in conflict with the constitution and laws of the State of Montana to govern county Boards of Equalization, and the assessors of the different counties in the performance of their duties.

Subdivision 3. To prepare and enforce the use of forms in relation to the assessment of property.

Subdivision 4. To hold meetings at the State Capitol as prescribed by its rules, and such special meetings as the president of the board may direct.

Subdivision 5. To annually assess the franchise, roadway, roadbed, rails and rolling stock and all other property of all railroads, and the pole lines and rights of way and all other property of all telegraph and telephone lines, electric power and transmission lines, ditches, canals and flumes, and other similar properties, constituting a single and continuous property operated in more than one county in the state, and to apportion such assessments to the counties in which such properties are located on a mileage basis. Provided, however, that lots and parcels of real estate, not included in right of way, with the buildings, structures, and improvements thereon, dams and power houses, depots, stations, shops and other buildings erected upon right of way, furniture, machinery and other personal property shall not be considered as a part of any such single and continuous property, but shall be considered as separate and distinct therefrom and shall be assessed by the county assessor of the county wherein they are situate.

Subdivision 6. To equalize the assessment of each mortgage, deed of trust, contract or other obligation by which a debt is secured, and which affects property situated in two or more counties, and to apportion the assessment thereof to each of said counties.

Subdivision 7. To transmit to the county clerk of each county its apportionment of all assessments made by such board.

Subdivision 8. To meet at the state Capitol on the fourth Monday in July and remain in session from day to day (Sundays and holidays excepted) until the third Monday of August, and later if the business of the board requires, and at such meetings adjust and equalize the valuation of taxable property among the several counties, and the



different classes of taxable property in the same and in the several counties and between individual tax-payers; supervise and review the acts of the county assessor and the county boards of equalization; change, increase or decrease valuation made by county assessors or equalized by the county boards of equalization, and exercise such authority and do any and all things necessary to secure a fair, just and equitable valuation of taxable property among the counties and between the different classes of property and individual taxpayers; provided, however, that no change shall be made in the assessment of the property of any individual taxpayer as made by any assessor, or as adjusted and equalized by any county board of equalization without first notifying the taxpayer whose assessment is proposed to be changed by a letter deposited in the post office, postpaid, and addressed to the taxpayer at least ten days before action is taken of the day fixed when the matter will be investigated.

Subdivision 9. To visit as a board, or by the individual members thereof, the several counties of the state, whenever deemed necessary, for the purpose of inspecting the property and learning the value thereof.

Subdivision 10. To call before it, or any member thereof, on such visit, any officers of the county, and to require them to produce any public records in their custody; to issue subpoenas for the attendance of witnesses or production of books before the board, or any member thereof; which subpoenas must be signed by a member of the board and may be served by any person.

Subdivision 11. To furnish to the legislative assembly such information as may be requested by such legislative assembly, or either house, or any committee of either house.

Subdivision 12. To keep a record of all its proceedings.

Subdivision 13. To appoint a clerk who must assist the secretary of the board and perform such other duties as the board may require, and who shall hold his office during the pleasure of the board.

Subdivision 14. To require of any person, firm or corporation against whom the assessment of any property required to be assessed by said board is made, such information as may be necessary or desired by said board for the purpose of making such assessment.

Section 2. Any person, firm or corporation aggrieved by the action of any county board of equalization may appeal to the State Board of Equalization by filing with the county board a notice of appeal, and a duplicate thereof with the State Board of Equalization within five days after the action of said county board, which notice shall specify the action complained of, and the reasons assigned for such complaint. The state board may require the county board to certify the minutes of its proceedings resulting in such action, and all testimony taken in connec-

tion therewith, and may reverse, modify or affirm the action complained of.

**Section 3.** The secretary of the board shall transmit to each county clerk a statement of the changes made by the board in the assessment book of the county, or any assessment contained therein, which shall be prima facie evidence of the regularity of all proceedings of the board resulting in the action which is the subject matter of the statement.

**Section 4.** Between the first and third Monday in August of each year the board must determine the rate of state tax to be levied and collected upon the assessed valuation of the property of the state which, after allowing twelve per cent for delinquencies in the cost in collection of taxes, must be sufficient to raise the specific amount of the revenue required by the legislative assembly for state purposes. The board must immediately thereafter transmit to the county clerk of each county a statement of such rate, and upon its receipt, the county clerk must, in writing, notify the State Board of Equalization thereof.

**Section 5.** Every person served with a subpoena who fails or neglects without just excuse to obey it, and every officer who refuses to obey the rules and regulations prescribed by the board, or to perform the duties prescribed therein, shall forfeit to the state of Montana, five hundred (\$500.00) dollars, to be recovered by action in the name of the state, which action may be commenced and tried in any county of the state.

**Section 6.** The secretary, or any member of the board may administer and certify oaths.

**Section 7.** Each member of the board is entitled to repayment for actual expenses incurred by him while traveling in discharge of his duties, and all money paid out for necessary clerical work, stationery and postage stamps, to be audited and allowed by the State Board of Examiners.

**Section 8.** Sections 2584 to 2592, inclusive, of the Revised Codes of Montana of 1907 and all acts or parts of acts in conflict herewith are hereby repealed.

**Section 9.** This act shall be in full force and effect from and after its approval.



A BILL FOR AN ACT ENTITLED: "AN ACT RELATING TO THE ASSESSMENT AND TAXATION OF TELEPHONE, TELEGRAPH, ELECTRIC POWER AND TRANSMISSION LINES, CANALS, DITCHES, FLUMES AND OTHER PROPERTY OWNED OR OPERATED IN MORE THAN ONE COUNTY OF THE STATE AND CONSTITUTING A SINGLE AND CONTINUOUS PROPERTY THROUGHOUT MORE THAN ONE COUNTY."

Be it enacted by the Legislative Assembly of the State of Montana:

**Section 1.** The president, secretary, or managing agent, or such other officer as the State Board of Equalization may designate, of any corporation, and each person or association of persons owning or operating a telegraph, telephone, electric power or transmission line, canal, ditch, flume, or other property other than real estate not included in right of way, and which constitutes a single and continuous property throughout more than one county, must on or before the first Monday of March in each year furnish the State Board of Equalization a statement, signed and sworn to by one of such officers, or by the person, or one of the persons forming such association, showing in detail for the year ending on the first Monday of March each year, as follows:

1. The whole number of miles of said property in the state, and where the property is partly out of the state, the whole number of miles without the state and the whole number of miles within the state owned or operated by such corporation, person or association.

2. The total value of the entire property and plant both within and without the state and the total value of that portion of the same within the state.

3. A complete description of the property within the state, giving the points of entrance into and the points of exit from the state, and the points of entrance into and the points of exit from each county, with a statement of the total number of miles in each county in the state.

4. Such other information regarding such property as may be required by the State Board of Equalization.

**Section 2.** The county assessor of every county must, on the second Monday in July of each year, transmit to the State Board of Equalization a statement showing:

1. The name and address of each corporation, person and association owning or operating any telegraph, telephone, electric power or transmission line, canal, ditch, flume or other similar property in more than one county of the state, whose property, or any part thereof, has been assessed by such county assessor.

2. A complete description of all such property assessed to every such corporation, person or association together with the assessed value thereof.

**Section 3.** The county clerk of each county must, on the second Monday in August of each year, transmit to the State Board of Equalization a statement showing:

1. Any and all changes, corrections and orders made by the County Board of Equalization regarding the assessment of the property of any such corporation, person or association.—

**Section 4.** At the regular meeting of the State Board of Equalization in each year it shall be the duty of the board to afford an opportunity to any corporation, person or association owning or operating any such property in this state, or to any taxpayer, to appear before the board and submit any facts which may tend to inform the board or to give it information to the end that a fair and equitable assessment of such property may be made.

**Section 5.** If any corporation, person or association shall fail, neglect or refuse to furnish the State Board of Equalization with a full, true and correct statement as required by Section 1 of this act, or if the board shall have reason to believe that any such statement furnished the board is incorrect or erroneous in any particular, the board shall order a hearing for the purpose of ascertaining and determining such facts as will enable the board to assess the property of such corporation, person or association in accordance with the provisions of Section 6 of this act. At least five days' written notice of such hearing shall be given to such corporation, person or association, and on such hearing the board shall ascertain and determine each and all of the matters and facts which should have been stated in such statement.

**Section 6.** The State Board of Equalization must meet at the capitol on the fourth Monday in July of each year and remain in session from day to day (Sunday and holidays excepted), until the third Monday in August, and later if the business of the board requires it.

At such meeting the board must assess all of the properties described in Section 1 of this act, but franchises granted by the United States must not be assessed.

The value for taxation of the property and plant of each telegraph, telephone, electric power and transmission line, canal, ditch, flume, and other properties to be assessed by the State Board of Equalization, shall be that portion of the total value of the entire plant and property wherever situated that the total mileage within this state bears to the total mileage wherever situated, after deducting from such portion the total assessed value of all property which has been assessed for taxation in this state by the county assessors of the several counties of this state.

and the State Board of Equalization shall assess the same accordingly.

Between the third and fourth Mondays of August the State Board of Equalization must apportion the total assessment of each of the properties assessed by such board to the counties in which the same are situated in proportion to the number of miles in such counties.

**Section 7.** The State Board of Equalization must, not later than the fourth Monday of August, transmit or mail to the county clerk of each county to which such apportionment has been made, a statement showing the length of the property in such county; a description of the same sufficient for identification; the assessed value per mile of the same as determined by a pro rata distribution per mile of the assessed value of the whole; and the amount apportioned to the county. The county clerk must enter the statement on the assessment roll or book of the county, and enter the amount of the assessment apportioned to the county in the column of the assessment roll or book, which shows the total value of all property for taxation in the county.

**Section 8.** On the second Monday in September the board of county commissioners of each county must make and cause to be entered in the proper record book an order stating and declaring the length of the property within the county of each of such properties assessed by the State Board of Equalization; the assessed value per mile; the total valuation within the county; the number of miles and the assessed value in each incorporated city and town and in each school, road or other taxing district in the county through which such property extends, as fixed by the State Board of Equalization, which shall constitute the assessment value of such property for taxation purposes in such cities, towns, school, road and other taxing districts, and the county clerk must transmit a copy of said order to the city or town council, trustees or other legislative body of each incorporated city and town, to the trustees of each school district, and to the authorized authorities for other taxing districts through which such property extends. All such property is taxable upon said assessment at the same rate, by the same officers, and for the same purposes as the property of individual taxpayers within such cities, towns, school, road and other taxing districts respectively, and such taxes must be collected in the same manner, at the same time and by the same officers as other taxes are collected.

**Section 9.** The State Board of Equalization must prepare each year a book in which must be entered every such assessment made by the board, either in writing or by both writing and printing. Each assessment so entered must be signed by the president and secretary of the board. The record of the apportionment of assessments made by the State Board of Equalization to the several counties must be made in a separate book. In the last described book must be entered the name of

the corporation, person or association to whom such property was assessed; the whole number of miles of such property in the state; the number of miles in each county; the value per mile of said property; and the amount of such total assessment apportioned to each county for taxation.

**Section 10.** All acts and parts of acts in conflict herewith are hereby repealed.

**Section 11.** This act shall be in full force and effect from and after its passage and approval.



A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR THE CLASSIFICATION OF TAXABLE PROPERTY IN THIS STATE FOR THE PURPOSE OF TAXATION, AND PROVIDING THE PERCENTAGE OF THE TRUE AND FULL VALUE OF EACH CLASS WHICH SHALL BE TAKEN AND USED AS THE BASIS FOR THE IMPOSITION OF THE TAX THEREON."

**Be it enacted by the Legislative Assembly of the State of Montana:**

**Section 1.** For the purpose of taxation the taxable property in this State shall be classified as follows:

**Class One.** The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana.

**Class Two.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

**Class Three.** Live stock, poultry and all agricultural products; stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

**Class Four.** All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

**Class Five.** All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation, association or individual in this state.

**Class Six.** The shares of stock of national banking associations, and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association or individual, the amount of the deposits and any indebtedness representing money borrowed for use

in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

**Class Seven.** All property not included in the six preceding classes.

**Section 2.** As a basis for the imposition of taxes upon the different classes of property above specified, a percentage of the true and full value of the property of each class shall be taken as follows:

- (a) Class One: 100 per cent of its true and full value.
- (b) Class Two: 20 per cent of its true and full value.
- (c) Class Three:  $33\frac{1}{3}$  per cent of its true and full value.
- (d) Class Four: 30 per cent of its true and full value.
- (e) Class Five: 7 per cent of its true and full value.
- (f) Class Six: 40 per cent of its true and full value.
- (g) Class Seven: 40 per cent of its true and full value.

**Section 3.** All acts and parts of acts in conflict herewith are hereby repealed.

**Section 4.** This act shall take effect and be in full force from and after its passage and approval.

## RESOLUTIONS ADOPTED BY THE STATE ASSOCIATION OF ASSESSORS AT BUTTE, MONTANA, AUGUST 15, 16 AND 17, 1918.

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WHEREAS, the State Association of Assessors of Montana, at its meeting held at Butte, Montana, on August 15, 16 and 17th, 1918, has been in session with the State Tax Commission of the state of Montana; and,

WHEREAS, the exchange of views at said joint sessions has been of great benefit and advantage to the State Association of Assessors and the individual members thereof;

BE IT RESOLVED, By the State Association of Assessors in convention assembled,

That it is the sense of said State Association of Assessors that the legislature of the state of Montana should create a permanent State Tax Commission, consisting of three members; and

IT IS FURTHER RESOLVED, That this association favors the classification of all property in the state for the purposes of taxation, said classification to be made by the permanent State Tax Commission; and,

BE IT FURTHER RESOLVED, That the assessors of all the counties in the state of Montana should meet as a body with said permanent state tax commission at least once each year, and that the expenses of said assessors in attending such meeting be defrayed by the state of Montana; and.

BE IT FURTHER RESOLVED, That the term of office of county assessors shall be fixed at six years, and that the salaries of all county assessors and their deputies be increased; and

BE IT FURTHER RESOLVED, That the Secretary of State of the state of Montana, prior to the first Monday in March of each year send to the assessors of each county a list of all automobiles registered from such county, such list to contain the names of the owners, alphabetically arranged, of such automobile, street and number of such owner, and city, the make and year of such automobile, and the license number thereof, designated by the Secretary of State. And that the law of the state of Montana be so amended as to require the registration of all automobiles between the first day of January and the first day of March of each year, and that the Secretary of State send to each assessor supplemental lists of automobiles registered after the first day of March.

AND BE IT FURTHER RESOLVED, That a copy of these resolutions be mailed to each member of the State Tax Commission, to each member of the State Board of Equalization and to each assessor within the state.

BE IT RESOLVED By the State Association of Assessors of Montana, in convention assembled at Butte, Montana, this 17th day of August, 1918, that, Whereas at a meeting held by this association at Missoula, Montana, on the 21st to 25th days of January, 1918, this association made and prepared a schedule of valuations upon the various classes of subjects of taxation within the state of Montana, and made an examination of the abstracts of assessment of the various counties within the state, and found considerable variation and inequality in the values, for the purposes of taxation, placed upon such classes of property in the different counties of the state,

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BE IT RESOLVED, That it is the sense of this convention and association that the State Board of Equalization should make the necessary adjustment of values to make the assessment of the same class of property equal in all the counties of the state.

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BE IT RESOLVED, By the State Association of Assessors of Montana, in convention assembled at Butte, Montana, this 17th day of August, 1918, that this association respectfully requests the State Tax Commission of the state of Montana to make a comparative compilation in detail of the assessments of the several counties of the state of Montana, and mail a copy thereof to each county assessor in the state of Montana.

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WHEREAS, The banks and non-residents of the state of Montana are at present time exempt from taxation on mortgages, and the State Association of Assessors of Montana in convention assembled at Butte, Montana, this 17th day of August, 1918, endorses the proposed constitutional amendment to be submitted to the voters of the state of Montana, at the next general election exempting mortgages from taxation, but is in favor of the taxation of notes evidenced by mortgages,

NOW THEREFORE, BE IT RESOLVED, That this association is in favor of the exemption of mortgages from taxation but that the notes evidenced by mortgages be classed as solvent credits within the state of Montana, and be taxed as solvent credits, at five mills.

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BE IT RESOLVED by this State Association of Assessors, in convention assembled this 17th day of August, 1918, that the Secretary of the State Tax Commission be made the permanent secretary of the State Association of Assessors.



# TABLES RELATING TO THE ASSESSMENT AND TAXATION OF PROPERTY, REVENUES AND BONDED INDEBTEDNESS IN MONTANA.

## TOTAL ASSESSED VALUE OF ALL PROPERTY IN MONTANA FOR THE YEARS 1917 AND 1918.

	1917	1918
Real estate and improvements.....	\$312,765,776	\$330,412,029
Railroads (by State Board of Equalization) .....	82,745,986	83,483,696
Net proceeds of mines .....	45,519,461	17,355,196
Live stock .....	65,685,652	74,164,885
All other personal property .....	75,569,654	83,888,381
Total .....	\$582,286,529	\$589,304,187
Net Increase .....		7,017,658

## INCREASE OR DECREASE IN TOTAL ASSESSED VALUE OF ALL PROPERTY IN MONTANA, AS ABOVE, FOR THE YEARS 1917 AND 1918.

	Increase for 1918 over 1917	Decrease for 1918 over 1917
Real estate and improvements.....	\$17,646,253	\$.....
Railroads (by State Board of Equalization) .....	737,710	.....
Net proceeds of mines .....	.....	28,164,265
Live stock .....	8,479,233	.....
All other personal property .....	8,318,727	.....
Total .....	\$35,181,923	\$28,164,265
Net increase 1918 over 1917 .....	7,017,658	

\*The assessment of property shown for 1918 is that contained in the annual abstracts returned by County Assessors.

## ASSESSMENT OF EACH CLASS OF PROPERTY CONTAINED IN REAL ESTATE AND IMPROVEMENTS, FOR THE YEARS 1917 AND 1918.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Farm and grazing lands.....	\$157,025.661	\$169,527.397	\$12,501.736	\$.....
Coal lands .....	1,194,439	1,174,765	.....	19,674
Timber lands .....	5,770.145	5,766.840	.....	3,305
Mining claims .....	720.998	806.763	85.765	.....
Other lands .....	1,887,628	1,953,018	65,390	.....
Improvements on above lands .....	33,626,296	36,393,943	2,767,647	.....
City or town lots .....	38,417,032	38,954,632	537,600	.....
Improvements on same .....	51,169,215	54,397,594	3,228,379	.....
High power and tower lines .....	3,298,034	2,676,644	.....	621,390
Electric light companies .....	1,099,825	1,309,959	210,134	.....
Telegraph .....	810.801	831.374	20.573	.....
Telephones .....	1,580,733	1,591,580	10,847	.....
Street railways .....	649,205	728,131	78,926	.....
Gas works .....	159,581	151,710	.....	4,841
Water works .....	615.215	1,165,124	549,909	.....
Mining ditches .....	240,185	188,235	.....	51,950
Irrigation ditches .....	950.650	379,320	.....	571,330
N. P. block system .....	99,702	61,812	.....	37,890
Round houses, gravel beds, station grounds and depots .....	3,392,345	3,526,896	134,551	.....
Railroads valued by assessors .....	1,335,032	1,487,470	152,448	.....
Mineral reservations .....	4,528,626	3,267,420	.....	1,261,206
Improvements on lands, title to which is vested in another other than person so listing it.....	4,194,428	4,068,362	.....	126,066
<b>Total .....</b>	<b>\$312,765,776</b>	<b>\$330,412,029</b>	<b>\$20,343,905</b>	<b>\$2,697,652</b>
<b>Net increase .....</b>			<b>17,646,253</b>	

## THE TOTAL ASSESSMENT OF EACH RAILROAD OPERATING IN MORE THAN ONE COUNTY IN MONTANA IN 1917 AND 1918 AS VALUED BY THE STATE BOARD OF EQUALIZATION UNDER SECTION 2557, REVISED CODES OF MONTANA, 1907.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Butte, Anaconda & Pacific .....	\$ 1,157,746	\$ 1,165,082	\$ 7,336	\$.....
Chicago, Burlington & Quincy.....	2,487,367	2,489,593	2,226	.....
Chicago, Milwaukee & St. Paul....	18,396,257	18,650,286	254,029	.....
Great Northern .....	30,581,678	30,899,111	317,433	.....
Northern Pacific .....	27,098,253	27,251,199	152,946	.....
Oregon Short Line .....	3,002,493	3,006,235	3,740	.....
Yellowstone Park Ry. ....	22,190	22,190	.....	.....
<b>Total .....</b>	<b>\$82,745,986</b>	<b>\$83,483,696</b>	<b>\$737,710</b>	<b>\$.....</b>

## TAX AND LICENSE COMMISSION

## THE ASSESSMENT OF NET PROCEEDS OF MINES, BY COUNTIES IN 1917 AND 1918.

County	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Carbon .....	\$ 344,284	\$ 190,412	\$ .....	\$ 153,871
Cascade .....	76,585	171,374	94,789	.....
Deer Lodge .....	85,501	78,796	.....	6,705
Fergus .....	88,540	34,190	.....	54,350
Granite .....	71,724	338,549	266,825	.....
Lewis and Clark .....	202,595	310,785	108,190	.....
Madison .....	71,400	68,210	.....	3,190
Musselshell .....	246,332	96,510	.....	149,822
Phillips .....	50,000	30,030	.....	20,000
Silver Bow .....	44,282,500	16,036,370	.....	28,246,130
Total .....	\$45,519,461	\$17,355,196	\$469,804	\$28,634,069
Net Decrease .....				28,164,265

## THE TOTAL ASSESSMENT OF LIVESTOCK IN 1917 AND 1918 WAS AS FOLLOWS:

Horses	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Thoroughbred .....	\$ 616,777	\$ 609,988	\$ .....	\$ 15,789
Range .....	7,830,064	8,617,207	787,143	.....
Cayuses and Indian ponies .....	223,770	236,021	12,251	.....
Common, work and mules .....	14,306,871	15,495,661	1,189,790	.....
Graded .....	34,765	23,380	.....	11,385
Shetland .....	4,650	1,125	.....	3,525
Jacks, colts, stallions and saddle horses .....	98,335	216,225	117,860	.....
Total horses .....	\$23,115,262	\$25,191,607	\$2,076,345	\$ .....
Cattle:				
Beef .....	\$ 421,440	\$ 636,432	\$ 214,992	\$ .....
Yearlings .....	2,823,349	3,084,727	261,378	.....
Two-year-olds .....	2,831,890	3,033,348	204,458	.....
Three-year-olds .....	1,891,801	2,036,404	634,603	.....
Common cows .....	3,428,782	4,515,776	1,086,994	.....
Dairy Cows .....	1,123,807	792,080	.....	331,727
Stock cattle .....	18,608,757	18,372,824	.....	235,933
Thoroughbred .....	381,516	446,848	65,332	.....
Graded .....	45,435	66,030	20,595	.....
Bulls .....	112,659	210,517	97,858	.....
Oxen .....	8,250	3,180	.....	5,070
Arbitrary assessment .....		7,750	7,750	.....
Total cattle .....	\$31,177,686	\$33,198,916	\$2,021,230	\$ .....
Sheep:				
Stock .....	\$ 9,850,653	\$14,509,273	\$4,658,620	\$ .....
Lambs .....	913,610	508,643	.....	401,967
Rams .....	138,396	205,737	67,341	.....
Total sheep .....	\$10,902,659	\$15,223,653	\$4,320,994	\$ .....
Hogs .....	\$ 479,050	\$ 535,003	\$ 55,953	\$ .....
Goats .....	4,275	6,006	1,731	.....
Buffaloes .....	6,060	9,250	3,190	.....
Elk .....	360	450	90	.....
Dogs .....	300			300
Total live stock .....	\$65,685,632	\$74,164,885		
Net Increase 1918 over 1917 .....			\$8,479,233	

THE TOTAL ASSESSMENT OF EACH CLASS OF PERSONAL PROPERTY (OTHER THAN LIVESTOCK AND NET PROCEEDS OF MINES) IN 1917 AND 1918.

	1917 Assessment	1918 Assessment	Increase in 1918 over 1917	Decrease in 1918 from 1917
Mortgages .....	\$ 4,744,982	\$ 3,474,810	\$.....	\$1,270,172
Watches, jewelry and plate.....	4,015,513	4,320,204	304,691	.....
Household goods and furniture.....	115,885	143,356	27,471	.....
Musical instruments .....	1,056,708	1,168,912	112,204	.....
Libraries—law and miscellaneous ..	166,130	184,480	18,350	.....
Goods, wares and merchandise .....	16,989,152	19,979,943	2,990,791	.....
Fixtures, saloons, stores and offices ..	2,442,887	2,655,333	222,446	.....
Farm'g machinery and implements ..	3,759,600	4,290,150	530,550	.....
Harness, blankets, robes, etc. ....	1,467,071	1,864,623	397,552	.....
Carriages, wagons, etc. ....	1,312,946	1,594,011	281,065	.....
Gas and steam engines.....	1,082,633	1,657,903	575,273	.....
Automobiles .....	4,921,066	7,817,070	2,896,004	.....
Motorcycles .....	17,092	13,370	.....	3,722
Manufacturing and mining machy. ....	5,642,109	5,897,757	255,657	.....
Lumber, wood, etc. ....	2,126,897	1,845,368	.....	281,529
Coal, coke and ice.....	73,920	344,336	270,416	.....
Ties .....	76,631	38,116	.....	38,515
Wheat, oats, hay, barley and wool.....	1,491,141	609,388	.....	881,753
Bees .....	5,765	91,999	86,234	.....
Abstract books .....	16,050	11,700	.....	4,350
Solvent credits, inc. deposits in banks ..	1,567,178	2,936,624	1,369,446	.....
Money on hand or special deposit.....	2,794,862	2,231,068	.....	563,794
Bank stock .....	13,713,928	13,808,812	94,884	.....
Bonds .....	163,010	172,463	6,453	.....
Stored ore and bullion .....	123,980	132,500	8,520	.....
Cap. stock and surplus Com. Ins. Cos. ....	713,182	608,862	.....	104,320
Building and loan stock .....	68,915	66,667	.....	2,248
Threshing and plowing outfits .....	649,208	1,509,738	860,530	.....
Dogs .....	.....	35	35	.....
Other personal property not listed above .....	4,248,222	4,408,480	160,258	.....
<b>Total .....</b>	<b>\$75,569,654</b>	<b>\$83,888,381</b>	<b>\$11,499,130</b>	<b>\$3,150,403</b>
<b>Net increase 1918 over 1917 .....</b>	<b>.....</b>	<b>.....</b>	<b>8,318,727</b>	<b>.....</b>



COMPARISON OF TOTAL ACREAGE OF FARM, GRAZING, COAL, TIMBER AND OTHER  
LANDS (EXCEPT TOWN LOTS) ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1917	Increase	Decrease
Beaverhead	\$ 603,680	\$ 634,587	\$ 30,907	\$ .....
Big Horn	453,439	504,394	45,955	.....
Blaine	633,506	880,366	246,860	.....
Broadwater	392,569	416,516	24,007	.....
Carbon	405,772	475,743	69,971	.....
Carter	383,711	463,673	79,962	.....
Cascade	1,332,500	1,380,046	47,546	.....
Chouteau	1,442,189	1,850,725	408,536	.....
Custer	1,854,470	1,890,741	36,271	.....
Dawson	2,562,730	2,862,188	299,458	.....
Deer Lodge	150,902	164,284	7,382	.....
Fallon	763,869	823,750	59,891	.....
Fergus	2,314,504	2,486,929	172,425	.....
Flathead	987,166	980,016	.....	7,150
Gallatin	815,406	946,666	131,260	.....
Granite	283,438	288,549	3,111	.....
Hill	1,316,815	1,646,048	329,233	.....
Jefferson	311,673	639,394	37,721	.....
Lewis and Clark	733,683	771,933	38,250	.....
Lincoln	558,670	562,162	3,492	.....
Madison	642,020	689,192	47,172	.....
Meagher	771,365	799,737	28,372	.....
Mineral	168,017	170,288	2,261	.....
Missoula	904,544	949,893	45,349	.....
Musselshell	1,628,217	1,543,741	.....	84,476
Park	720,451	790,284	69,833	.....
Phillips	410,396	619,956	209,560	.....
Powell	609,267	669,425	60,158	.....
Prairie	783,665	843,073	59,398	.....
Ravalli	395,434	405,685	10,251	.....
Richland	1,087,709	1,254,670	166,961	.....
Rosebud	1,934,429	2,127,845	193,416	.....
Sanders	548,749	587,612	38,863	.....
Sheridan	1,192,260	1,401,224	208,964	.....
Silver Bow	137,845	152,268	14,423	.....
Stillwater	667,066	705,764	38,698	.....
Sweet Grass	630,812	669,032	38,220	.....
Teton	1,035,010	1,149,365	114,355	.....
Toole	677,269	691,324	14,055	.....
Valley	558,742	663,963	105,221	.....
Wheatland	675,651	696,626	20,975	.....
Wibaux	448,994	350,695	.....	98,299
Yellowstone	977,102	1,647,520	670,418	.....
Totals	\$35,936,646	\$39,975,912	\$4,229,191	\$180,925
Net Increase	.....	.....	4,039,266	.....

AVERAGE VALUE PER ACRE OF ALL FARM, GRAZING, COAL, TIMBER AND OTHER  
LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$4.19	\$4.04	\$ .....	\$ .15
Big Horn .....	4.59	4.56	.....	.04
Blaine .....	3.91	4.25	.34	.....
Broadwater .....	3.50	3.44	.....	.06
Carbon .....	6.81	6.50	.....	.31
Carter .....	2.90	3.42	.52	.....
Cascade .....	5.56	5.71	.15	.....
Chouteau .....	4.37	4.26	.....	.11
Custer .....	3.13	4.66	1.53	.....
Dawson .....	3.60	3.29	.....	.30
Deer Lodge .....	4.20	4.28	.....	.02
Fallon .....	4.77	4.74	.....	.03
Fergus .....	5.07	4.79	.....	.28
Flathead .....	5.75	5.99	.24	.....
Gallatin .....	8.66	7.71	.....	.95
Granite .....	3.57	3.94	.37	.....
Hill .....	4.70	4.58	.....	.12
Jefferson .....	4.10	3.72	.....	.38
Lewis and Clark .....	3.63	3.57	.....	.06
Lincoln .....	4.41	4.37	.....	.04
Madison .....	4.25	4.14	.....	.11
Meagher .....	3.85	3.92	.07	.....
Mineral .....	3.76	3.22	.....	.56
Missoula .....	5.71	5.51	.....	.20
Musselshell .....	4.07	5.15	1.08	.....
Park .....	4.50	4.25	.....	.25
Phillips .....	3.63	3.59	.....	.04
Powell .....	4.60	4.44	.....	.16
Prairie .....	3.51	3.54	.03	.....
Ravalli .....	7.07	7.17	.10	.....
Richland .....	4.16	4.49	.33	.....
Rosebud .....	3.64	3.58	.....	.06
Sanders .....	2.95	3.01	.06	.....
Sheridan .....	4.01	3.83	.....	.18
Silver Bow .....	4.34	3.98	.....	.36
Stillwater .....	7.35	5.36	.....	1.99
Sweet Grass .....	5.15	4.74	.....	.36
Teton .....	6.05	5.94	.....	.11
Toole .....	4.84	5.52	.68	.....
Valley .....	3.97	3.93	.....	.04
Wheatland .....	7.15	7.02	.....	.13
Wibaux .....	4.24	5.53	1.29	.....
Yellowstone .....	6.44	4.12	.....	2.32
Average .....	\$4.64	\$4.57	\$ .....	\$ .07

**TOTAL ASSESSED VALUE OF ALL FARM, GRAZING, COAL, TIMBER AND OTHER  
LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 2,530,990	\$ 2,562,363	\$ 31,373	\$ .....
Big Horn .....	2,107,745	2,290,646	182,901	.....
Blaine .....	2,479,223	3,755,765	1,276,542	.....
Broadwater .....	1,374,851	1,438,203	63,352	.....
Carbon .....	2,763,996	3,103,360	339,364	.....
Carter .....	1,115,688	1,584,205	468,517	.....
Cascade .....	7,408,123	7,549,090	140,967	.....
Chouteau .....	6,314,022	7,893,332	1,579,310	.....
Custer .....	5,814,504	8,816,976	3,002,472	.....
Dawson .....	9,242,180	9,448,472	206,292	.....
Deer Lodge .....	675,610	703,286	27,676	.....
Fallon .....	3,642,746	3,900,807	258,061	.....
Fergus .....	11,745,772	11,949,069	203,297	.....
Flathead .....	5,682,300	5,871,405	189,105	.....
Gallatin .....	7,059,715	7,294,935	235,220	.....
Granite .....	1,013,488	1,129,682	116,194	.....
Hill .....	6,192,902	7,543,276	1,350,374	.....
Jefferson .....	1,358,807	1,372,565	13,758	.....
Lewis and Clark .....	2,662,715	2,765,380	102,665	.....
Lincoln .....	2,466,275	2,456,660		9,615
Madison .....	2,729,965	2,850,317	120,352	.....
Meagher .....	2,968,559	3,135,025	166,466	.....
Mineral .....	632,545	548,890		83,655
Missoula .....	5,167,890	5,231,920	64,030	.....
Musselshell .....	6,640,292	7,947,974	1,307,682	.....
Park .....	3,248,160	3,356,175	108,015	.....
Phillips .....	1,491,491	2,227,849	736,358	.....
Powell .....	2,801,699	2,972,258	170,559	.....
Prairie .....	2,756,334	2,950,288	223,954	.....
Ravalli .....	2,796,891	2,908,506	111,615	.....
Richland .....	4,528,956	5,360,103	831,147	.....
Rosebud .....	7,026,622	7,617,636	591,014	.....
Sanders .....	1,625,746	1,768,274	142,528	.....
Sheridan .....	4,784,704	5,362,814	578,110	.....
Silver Bow .....	598,080	606,000	7,920	.....
Stillwater .....	4,902,327	3,785,782		1,116,545
Sweet Grass .....	3,250,503	3,202,738		47,765
Teton .....	6,263,187	6,823,688	560,501	.....
Toole .....	3,275,646	3,803,512	527,866	.....
Valley .....	2,220,136	3,004,452	784,316	.....
Wheatland .....	4,834,521	4,890,952	56,431	.....
Wibaux .....	1,903,954	1,940,578	36,624	.....
Yellowstone .....	6,327,850	6,790,943	463,093	.....
<b>Totals .....</b>	<b>\$166,427,710</b>	<b>\$182,546,151</b>	<b>\$17,376,021</b>	<b>\$1,257,580</b>
<b>Net Increase .....</b>			<b>16,118,441</b>	

COMPARISON OF VALUE OF IMPROVEMENTS ON FARM, GRAZING, COAL, TIMBER  
AND OTHER LANDS (EXCEPT TOWN LOTS) AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 631,171	\$ 656,799	\$ 25,628	\$ .....
Big Horn .....	166,990	187,665	20,675	.....
Blaine .....	474,540	487,591	13,051	.....
Broadwater .....	290,925	316,200	25,275	.....
Carbon .....	429,391	472,880	43,489	.....
Carter .....	121,075	171,705	50,630	.....
Cascade .....	6,913,770	7,086,703	172,933	.....
Chouteau .....	967,989	1,196,032	228,043	.....
Custer .....	383,843	465,287	81,444	.....
Dawson .....	407,551	604,729	197,178	.....
Deer Lodge .....	4,003,701	4,094,520	88,819	.....
Fallon .....	192,232	254,820	62,588	.....
Fergus .....	1,341,310	1,446,915	105,605	.....
Flathead .....	719,320	753,360	34,040	.....
Gallatin .....	1,034,490	1,065,115	30,625	.....
Granite .....	201,422	228,896	27,474	.....
Hill .....	442,088	687,423	245,335	.....
Jefferson .....	462,543	442,968	.....	19,575
Lewis and Clark .....	2,909,220	3,344,900	435,680	.....
Lincoln .....	180,020	179,270	.....	750
Madison .....	916,960	925,600	8,640	.....
Meagher .....	209,795	233,295	23,500	.....
Mineral .....	125,490	123,175	.....	2,315
Missoula .....	797,845	815,120	17,275	.....
Musselshell .....	663,950	520,495	.....	143,464
Park .....	694,615	673,595	8,080	.....
Phillips .....	350,190	384,520	34,330	.....
Powell .....	280,774	293,160	12,386	.....
Prairie .....	174,650	298,085	51,435	.....
Ravalli .....	544,872	579,596	27,724	.....
Richland .....	325,993	400,440	74,447	.....
Rosebud .....	472,508	546,395	73,887	.....
Sanders .....	195,980	198,872	63,592	.....
Sheridan .....	731,895	831,963	101,568	.....
Silver Bow .....	1,423,395	1,548,725	125,330	.....
Stillwater .....	419,345	399,901	.....	19,444
Sweet Grass .....	243,415	290,425	47,010	.....
Teton .....	1,008,711	1,161,864	153,153	.....
Toole .....	315,363	354,450	39,087	.....
Valley .....	218,675	318,728	98,053	.....
Wheatland .....	260,700	283,310	22,610	.....
Wibaux .....	141,885	149,540	7,655	.....
Yellowstone .....	861,890	952,880	90,990	.....
Totals .....	\$33,563,296	\$36,346,912	\$2,969,164	\$183,548
Net increase .....			2,783,616	



## TAX AND LICENSE COMMISSION

## COMPARISON OF VALUE OF COAL LAND ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon .....	\$ 371,642	\$ 372,442	\$ 800	\$ .....
Cascade .....	16,100	21,270	5,170	.....
Fergus .....	107,460	108,603	1,143	.....
Musselshell .....	668,800	668,800	.....	.....
Stillwater .....	3,650	3,650	.....	.....
Yellowstone .....	26,787	.....	.....	26,787
Totals .....	\$1,194,439	\$1,174,765	\$7,113	\$26,787
Net decrease .....	.....	.....	.....	19,674

## COMPARISON OF VALUE OF IMPROVEMENTS ON COAL LAND AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon .....	\$ 86,761	\$ .....	\$ .....	\$86,761
Cascade .....	42,750	46,255	3,505	.....
Fergus .....	52,000	77,530	25,530	.....
Stillwater .....	250	.....	.....	250
Totals .....	\$181,761	\$123,785	\$29,035	\$87,011
Net decrease .....	.....	.....	.....	57,976

## COMPARISON OF VALUE OF TIMBER LAND AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon .....	\$ 9,080	\$ 9,080	\$ .....	\$ .....
Granite .....	74,696	.....	.....	74,696
Lewis and Clark .....	84,630	84,630	.....	.....
Lincoln .....	1,720,330	1,689,395	.....	30,935
Mineral .....	360,385	284,965	.....	75,420
Missoula .....	2,188,050	2,118,755	.....	69,295
Powell .....	375,802	375,802	.....	.....
Ravalli .....	381,208	432,073	50,865	.....
Sanders .....	526,931	772,140	245,209	.....
Totals .....	\$5,721,112	\$5,766,840	\$296,074	\$250,346
Net increase .....	.....	.....	45,728	.....

## COMPARISON OF VALUES OF LANDS OTHER THAN FARM, GRAZING, COAL, TIMBER AND TOWN LOTS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$ 535,194	\$ 300,000	\$ .....	\$235,194
Granite .....	16,090	.....	.....	16,090
Hill .....	1,358	49,825	48,467	.....
Jefferson .....	68,742	43,430	.....	25,312
Lewis and Clark .....	100,910	100,910	.....	.....
Madison .....	.....	15,020	15,020	.....
Meagher .....	15,736	.....	.....	15,736
Mineral .....	40,945	42,625	1,680	.....
Missoula .....	648,850	686,125	37,275	.....
Park .....	187,550	242,875	55,325	.....
Phillips .....	789	2,007	1,218	.....
Ravalli .....	.....	207,650	207,650	.....
Sanders .....	117,946	126,876	8,930	.....
Sliver Bow .....	166,020	133,675	.....	30,345
Wheatland .....	48,822	.....	.....	48,822
Totals .....	\$1,948,952	\$1,953,018	\$375,565	\$371,499
Net increase .....	.....	.....	4,066	.....

## COMPARISON OF VALUES OF CITY AND TOWN LOTS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 413,638	\$ 420,491	\$ 6,853	\$ .....
Big Horn .....	141,558	145,088	3,530	.....
Blaine .....	335,993	346,590	10,597	.....
Broadwater .....	75,434	73,264	.....	2,170
Carbon .....	336,141	339,935	3,794	.....
Carter .....	16,512	16,359	.....	153
Cascade .....	4,749,179	4,809,508	60,329	.....
Chouteau .....	304,268	345,946	41,678	.....
Custer .....	957,062	937,118	10,056	.....
Dawson .....	366,862	366,555	.....	307
Deer Lodge .....	1,089,128	1,057,907	.....	31,221
Fallon .....	137,185	146,960	9,775	.....
Fergus .....	1,973,120	1,722,593	.....	250,527
Flathead .....	1,006,490	1,020,420	13,930	.....
Gallatin .....	1,121,770	1,120,260	.....	1,510
Granite .....	94,540	123,682	29,142	.....
Hill .....	697,936	712,215	14,279	.....
Jefferson .....	106,131	103,855	.....	2,276
Lewis and Clark .....	3,397,328	3,296,595	.....	733
Lincoln .....	259,735	249,790	.....	945
Madison .....	116,725	121,585	4,860	.....
Meagher .....	140,766	140,951	185	.....
Mineral .....	45,955	39,780	.....	6,175
Missoula .....	3,686,570	3,534,505	.....	152,065
Musselshell .....	495,839	513,986	18,147	.....
Park .....	1,055,185	1,050,205	.....	4,980
Phillips .....	161,260	165,467	4,207	.....
Powell .....	345,416	329,391	.....	16,025
Prairie .....	32,514	33,998	1,484	.....
Ravalli .....	888,946	914,768	25,822	.....
Richland .....	309,615	318,421	8,806	.....
Rosebud .....	262,815	263,265	450	.....
Sanders .....	161,049	166,417	5,368	.....
Sheridan .....	299,066	403,524	104,458	.....
Silver Bow .....	3,882,545	3,862,310	.....	20,235
Stillwater .....	204,630	135,166	.....	69,464
Sweet Grass .....	107,316	102,128	.....	5,188
Teton .....	504,810	568,719	63,909	.....
Toole .....	92,526	92,049	.....	477
Valley .....	337,074	347,993	10,919	.....
Wheatland .....	181,901	183,449	1,548	.....
Wibaux .....	45,678	45,530	.....	148
Yellowstone .....	2,437,824	3,085,894	648,070	.....
<b>Totals .....</b>	<b>\$38,417,035</b>	<b>\$38,954,632</b>	<b>\$1,102,196</b>	<b>\$564,599</b>
<b>Net increase .....</b>			<b>537,597</b>	

COMPARISON OF VALUES OF IMPROVEMENTS ON CITY AND TOWN LOTS AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 742,835	\$ 787,660	\$ 44,825	\$ .....
Big Horn .....	148,817	218,705	69,888	.....
Blaine .....	294,975	308,380	13,405	.....
Broadwater .....	311,115	218,795	7,680	.....
Carbon .....	779,178	787,921	8,743	.....
Carter .....	30,215	32,655	2,440	.....
Cascade .....	4,749,179	7,126,529	2,377,350	.....
Chouteau .....	490,084	593,627	103,543	.....
Custer .....	1,717,555	1,810,883	93,328	.....
Dawson .....	713,368	778,989	65,621	.....
Deer Lodge .....	2,265,450	2,354,393	88,943	.....
Fallon .....	168,267	187,116	18,849	.....
Fergus .....	2,350,539	2,425,620	75,081	.....
Flathead .....	1,262,495	1,294,790	32,295	.....
Gallatin .....	2,408,835	2,473,905	65,070	.....
Granite .....	193,115	215,269	22,154	.....
Hill .....	796,729	944,987	148,258	.....
Jefferson .....	267,755	269,521	1,766	.....
Lewis and Clark .....	4,835,970	4,970,765	144,795	.....
Lincoln .....	182,585	198,655	16,070	.....
Madison .....	383,000	384,570	1,570	.....
Meagher .....	194,010	198,020	4,010	.....
Mineral .....	69,580	60,545	.....	9,035
Missoula .....	2,716,075	2,642,500	.....	73,575
Musselshell .....	771,125	767,550	.....	3,575
Park .....	1,412,760	1,424,165	11,405	.....
Phillips .....	334,025	376,220	42,195	.....
Powell .....	628,615	608,540	.....	20,075
Prairie .....	186,615	227,360	38,745	.....
Rivall .....	665,836	641,091	.....	24,745
Richland .....	465,915	486,226	20,311	.....
Rosebud .....	496,130	548,295	52,165	.....
Sanders .....	241,040	171,295	.....	69,745
Sheridan .....	908,294	1,233,975	325,681	.....
Silver Bow .....	9,744,895	10,197,355	452,460	.....
Stillwater .....	293,455	242,196	.....	51,259
Sweet Grass .....	336,702	350,879	14,177	.....
Teton .....	739,743	881,634	141,891	.....
Toole .....	141,267	140,235	.....	1,032
Valley .....	538,865	663,963	125,098	.....
Wheatland .....	353,050	443,240	90,190	.....
Wibaux .....	135,520	141,915	6,395	.....
Yellowstone .....	3,108,791	3,564,660	455,869	.....
Totals .....	\$49,466,369	\$54,397,594	\$5,184,266	\$253,041
Net Increase .....			4,931,225	

COMPARISON OF VALUES OF PATENTED MINING CLAIMS AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 31,585	\$ 30,920	\$ .....	\$665
Broadwater .....	.....	30,050	30,050	.....
Cascade .....	32,315	32,700	385	.....
Deer Lodge .....	32,516	32,766	250	.....
Fergus .....	19,973	27,676	7,703	.....
Granite .....	73,618	74,153	535	.....
Hill .....	1,340	1,340	.....	.....
Jefferson .....	110,941	111,911	970	.....
Lewis and Clark .....	84,480	84,695	215	.....
Lincoln .....	9,595	9,595	.....	.....
Madison .....	90,920	90,920	.....	.....
Meagher .....	11,560	12,405	845	.....
Mineral .....	19,595	19,595	.....	.....
Missoula .....	13,010	13,010	.....	.....
Park .....	26,865	30,820	3,955	.....
Phillips .....	2,705	2,890	185	.....
Powell .....	39,549	39,722	173	.....
Ravalli .....	5,515	5,515	.....	.....
Sanders .....	1,512	1,512	.....	.....
Silver Bow .....	149,850	150,640	790	.....
Stillwater .....	2,734	2,528	.....	206
Sweet Grass .....	.....	1,400	1,400	.....
Totals .....	\$760,178	\$806,763	\$47,456	\$871
Net Increase .....	.....	.....	46,585	.....

COMPARISON OF VALUES OF IMPROVEMENTS ON PATENTED MINING CLAIMS AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 11,150	\$ 10,650	\$ .....	\$ 500
Broadwater .....	.....	9,245	9,245	.....
Cascade .....	2,740	2,850	110	.....
Deer Lodge .....	69,473	69,473	.....	.....
Fergus .....	19,973	25,950	5,977	.....
Granite .....	73,618	40,000	.....	33,618
Jefferson .....	117,000	105,000	.....	12,000
Lewis and Clark .....	156,125	154,490	.....	1,635
Lincoln .....	8,660	8,660	.....	.....
Madison .....	85,000	82,000	.....	3,000
Mineral .....	8,450	7,935	.....	515
Missoula .....	6,575	6,575	.....	.....
Phillips .....	40,075	40,075	.....	.....
Powell .....	11,075	9,100	.....	1,975
Ravalli .....	1,100	1,100	.....	.....
Silver Bow .....	1,098,120	1,114,725	16,605	.....
Totals .....	\$1,709,134	\$1,687,828	\$31,937	\$53,243
Net decrease .....	.....	.....	.....	21,306



## TAX AND LICENSE COMMISSION

## COMPARISON OF ASSESSMENTS OF HIGH POWER AND TOWER LINES IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater .....	\$ 94,036	\$ 94,036	\$ .....	\$ .....
Carbon .....	11,534	11,534	.....	.....
Cascade .....	582,979	635,577	52,598	.....
Chouteau .....	56,317	67,077	10,760	.....
Dawson .....	5,200	5,200	.....	.....
Deer Lodge .....	60,495	103,495	43,000	.....
Fergus .....	110,196	108,646	.....	1,550
Granite .....	265,125	255,198	.....	9,927
Hill .....	20,788	21,063	275	.....
Jefferson .....	312,362	309,232	.....	3,130
Lewis and Clark .....	253,635	253,990	355	.....
Lincoln .....	7,525	7,525	.....	.....
Madison .....	157,685	166,533	8,848	.....
Meagher .....	48,250	48,250	.....	.....
Mineral .....	598,621	197,285	.....	401,336
Park .....	25,750	25,750	.....	.....
Phillips .....	9,450	10,200	750	.....
Powell .....	73,785	90,251	16,466	.....
Prairie .....	800	900	100	.....
Sanders .....	94,912	86,475	.....	8,437
Stillwater .....	36,540	37,090	550	.....
Sweet Grass .....	31,885	32,175	290	.....
Teton .....	40,729	41,229	500	.....
Wheatland .....	55,820	49,120	.....	6,700
Yellowstone .....	343,615	18,813	.....	324,802
Totals .....	\$3,298,034	\$2,676,644	\$134,492	\$755,882
Net decrease .....				621,390

## COMPARISON OF ASSESSMENTS OF ELECTRIC LIGHT COMPANIES IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 1,845	\$ 17,555	\$ 15,710	\$ .....
Big Horn .....	4,800	2,800	.....	2,000
Carbon .....	7,703	.....	.....	7,703
Cascade .....	123,225	171,920	48,695	.....
Deer Lodge .....	33,875	33,875	.....	.....
Flathead .....	95,000	103,735	8,735	.....
Gallatin .....	104,200	93,140	.....	11,060
Granite .....	1,477	627	.....	850
Hill .....	81,766	89,186	7,420	.....
Lewis and Clark .....	233,585	233,585	.....	.....
Lincoln .....	.....	24,345	24,345	.....
Madison .....	184,172	184,172	.....	.....
Meagher .....	5,000	5,000	.....	.....
Mineral .....	4,000	4,500	500	.....
Missoula .....	102,950	143,450	40,500	.....
Musselshell .....	21,900	19,000	.....	2,000
Park .....	41,300	56,960	15,660	.....
Phillips .....	4,740	3,000	.....	1,740
Powell .....	22,800	13,887	.....	8,913
Rosebud .....	16,000	.....	.....	16,000
Sheridan .....	.....	1,640	1,640	.....
Teton .....	7,300	7,600	300	.....
Toole .....	.....	2,500	2,500	.....
Wheatland .....	4,500	11,300	6,800	.....
Wibaux .....	5,300	4,000	.....	1,300
Yellowstone .....	.....	314,867	314,867	.....
Totals .....	\$1,107,528	\$1,513,544	\$487,672	\$51,656
Net increase .....			436,016	

## COMPARISON OF ASSESSMENTS OF TELEGRAPHS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 43,636	\$ 20,813	\$ .....	\$22,823
Big Horn .....	2,751	9,783	7,032	.....
Blaine .....	10,994	10,795	.....	199
Broadwater .....	16,580	17,002	422	.....
Carbon .....	7,703	7,972	269	.....
Cascade .....	39,158	39,659	501	.....
Chouteau .....	15,799	8,838	.....	6,961
Custer .....	26,255	24,557	.....	1,698
Dawson .....	17,613	18,518	905	.....
Deer Lodge .....	11,180	10,542	.....	638
Fallon .....	6,109	6,109	.....	.....
Fergus .....	24,749	23,923	.....	826
Flathead .....	16,450	16,750	300	.....
Gallatin .....	35,480	30,000	.....	5,480
Granite .....	19,587	29,344	9,757	.....
Hill .....	11,025	14,558	3,533	.....
Jefferson .....	17,020	15,115	.....	1,905
Lewis and Clark .....	29,810	38,825	9,015	.....
Lincoln .....	10,750	14,520	3,770	.....
Madison .....	7,455	7,888	433	.....
Meagher .....	8,812	9,042	230	.....
Mineral .....	40,250	27,470	.....	12,780
Missoula .....	44,405	48,238	3,833	.....
Musselshell .....	17,002	18,314	1,312	.....
Park .....	16,985	17,055	70	.....
Phillips .....	10,861	10,371	.....	490
Powell .....	33,053	33,279	226	.....
Prairie .....	18,956	19,257	301	.....
Ravalli .....	2,748	2,821	73	.....
Richland .....	5,320	5,320	.....	.....
Rosebud .....	40,821	41,538	717	.....
Sanders .....	41,153	40,828	.....	325
Sheridan .....	25,891	28,739	2,848	.....
Silver Bow .....	13,285	8,495	.....	3,790
Stillwater .....	13,314	15,276	1,962	.....
Sweet Grass .....	12,371	13,176	805	.....
Teton .....	17,612	21,513	3,901	.....
Toole .....	8,025	7,947	.....	78
Valley .....	13,540	19,149	5,609	.....
Wheatland .....	11,037	11,037	.....	.....
Wibaux .....	5,344	5,364	20	.....
Yellowstone .....	39,912	60,634	20,722	.....
<b>Totals .....</b>	<b>\$810,801</b>	<b>\$831,374</b>	<b>\$78,566</b>	<b>\$57,993</b>
<b>Net increase .....</b>			<b>20,573</b>	

COMPARISON OF ASSESSMENTS OF TELEPHONE PROPERTY IN MONTANA 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 16,610	\$ 39,056	\$ 22,446	\$ .....
Big Horn .....	6,240	6,335	95	.....
Blaine .....	10,142	9,705	.....	437
Broadwater .....	21,843	23,565	1,722	.....
Carbon .....	40,605	53,131	12,526	.....
Carter .....	1,810	1,295	.....	515
Cascade .....	112,801	134,296	21,495	.....
Chouteau .....	10,635	10,398	.....	237
Custer .....	28,220	69,271	41,051	.....
Dawson .....	19,555	18,363	.....	1,192
Deer Lodge .....	45,747	44,472	.....	1,275
Fallon .....	3,075	10,225	7,150	.....
Fergus .....	92,956	89,661	.....	2,395
Flathead .....	60,665	70,390	9,725	.....
Gallatin .....	56,595	57,500	905	.....
Granite .....	16,437	16,480	43	.....
Hill .....	22,895	25,008	2,113	.....
Jefferson .....	46,744	49,411	2,667	.....
Lewis and Clark .....	128,940	144,170	15,230	.....
Lincoln .....	8,080	9,970	1,890	.....
Madison .....	30,967	29,218	.....	1,749
Meagher .....	800	1,240	440	.....
Mineral .....	15,510	15,930	420	.....
Missoula .....	171,143	111,758	.....	59,385
Musselshell .....	26,523	25,250	.....	1,273
Park .....	25,630	52,040	26,410	.....
Phillips .....	14,465	16,475	2,010	.....
Powell .....	28,816	32,721	3,905	.....
Prairie .....	5,275	12,800	7,525	.....
Ravalli .....	45,928	51,187	5,259	.....
Richland .....	24,790	24,301	.....	489
Rosebud .....	20,107	21,582	1,475	.....
Toole .....	7,203	6,939	.....	264
Sanders .....	8,272	9,636	1,364	.....
Sheridan .....	16,408	23,040	6,632	.....
Silver Bow .....	162,635	43,785	.....	118,850
Stillwater .....	20,224	19,999	.....	225
Sweet Grass .....	9,605	9,085	.....	520
Teton .....	40,410	41,823	1,413	.....
Toole .....	7,203	6,939	.....	264
Valley .....	22,944	25,335	2,391	.....
Wheatland .....	4,370	4,511	141	.....
Wilbax .....	6,019	5,849	.....	170
Yellowstone .....	115,037	124,374	9,337	.....
Totals .....	\$1,572,776	\$1,591,580	\$207,780	\$188,976
Net increase .....			18,804	

COMPARISON OF ASSESSMENTS OF STREET RAILWAYS IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$ 98,540	\$101,021	\$ 2,481	\$ .....
Deer Lodge .....	76,225	65,525	.....	10,700
Gallatin .....	5,565	5,565	.....	.....
Missoula .....	76,750	89,750	13,000	.....
Silver Bow .....	362,125	189,685	.....	172,440
Yellowstone .....	30,000	43,000	13,000	.....
Totals .....	\$649,205	\$494,546	\$28,481	\$183,140
Net decrease .....				154,659

## COMPARISON OF ASSESSMENTS OF GAS WORKS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$ 43,675	\$ 41,140	\$ .....	\$ 2,535
Dawson .....	22,606	23,950	1,344	.....
Fallon .....	600	5,400	4,800	.....
Hill .....	32,600	24,150	.....	8,450
Missoula .....	31,750	31,750	.....	.....
Yellowstone .....	28,350	28,350	.....	.....
Totals .....	\$159,581	\$154,740	\$ 6,144	\$ 10,985
Net decrease .....				4,841

## COMPARISON OF ASSESSMENTS OF WATER WORKS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon .....	\$ 11,000	\$ 7,000	\$ .....	\$ 4,000
Cascade .....	7,510	7,510	.....	.....
Deer Lodge .....	105,830	76,275	.....	29,555
Gallatin .....	.....	12,000	12,000	.....
Lincoln .....	23,965	.....	.....	23,965
Madison .....	4,500	4,500	.....	.....
Mineral .....	5,200	3,100	.....	2,100
Missoula .....	225,600	229,900	4,300	.....
Park .....	57,000	57,000	.....	.....
Powell .....	36,400	26,400	.....	10,000
Prairie .....	100	.....	.....	100
Ravalli .....	118,310	118,310	.....	.....
Sanders .....	7,800	7,189	.....	611
Silver Bow .....	591,530	602,040	10,510	.....
Teton .....	12,000	12,000	.....	.....
Wheatland .....	.....	800	800	.....
Yellowstone .....	.....	1,000	1,000	.....
Totals .....	\$1,206,745	\$1,165,024	\$28,610	\$70,331
Net decrease .....				41,721



## TAX AND LICENSE COMMISSION

COMPARISON OF THE ASSESSMENTS OF MINING DITCHES IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater .....	\$ 5,435	\$ 5,435	\$.....	\$ .....
Cascade .....	1,570	1,570	.....	.....
Deer Lodge .....	119,930	119,930	.....	.....
Fergus .....	24,750	24,750	.....	.....
Granite .....	14,550	13,550	.....	1,000
Jefferson .....	2,000	2,000	.....	.....
Madison .....	50,000	.....	.....	50,000
Mineral .....	4,950	4,000	.....	950
Paik .....	7,000	7,000	.....	.....
Powell .....	10,000	10,000	.....	.....
Totals .....	\$240,185	\$188,235	\$.....	\$51,950
Net decrease .....				51,950

COMPARISON OF THE ASSESSMENTS OF IRRIGATING DITCHES IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater .....	\$ 4,400	\$ 4,400	\$ .....	\$ .....
Carter .....	5,000	5,000	.....	.....
Cascade .....	3,045	3,045	.....	.....
Custer .....	66,000	60,000	.....	.....
Fergus .....	500	500	.....	.....
Madison .....	.....	50,000	50,000	.....
Powell .....	2,650	2,850	200	.....
Ravalli .....	243,525	243,525	.....	.....
Sweet Grass .....	34,000	10,000	.....	24,000
Totals .....	\$ 359,120	\$370,320	\$50,200	\$30,000
Net Increase .....			20,200	

COMPARISON OF THE ASSESSMENTS OF ROUND HOUSES, STATION GROUNDS,  
DEPOTS, GRAVEL BEDS, ETC. IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 56,260	\$ 72,160	\$ 15,900	\$ .....
Big Horn .....	22,215	22,411	196	.....
Blaine .....	17,910	17,910	.....	.....
Broadwater .....	19,315	49,815	30,500	.....
Carbon .....	22,425	22,425	.....	.....
Cascade .....	257,765	270,770	13,005	.....
Chouteau .....	20,960	23,960	3,000	.....
Custer .....	101,634	113,540	11,906	.....
Dawson .....	68,150	72,650	4,500	.....
Deer Lodge .....	60,565	60,390	.....	175
Fallon .....	7,375	7,705	330	.....
Fergus .....	215,464	215,464	.....	.....
Flathead .....	229,980	257,750	27,770	.....
Gallatin .....	146,160	167,535	21,375	.....
Granite .....	25,640	25,740	100	.....
Hill .....	140,315	151,215	10,900	.....
Jefferson .....	73,030	72,705	.....	325
Lewis and Clark .....	111,365	133,455	22,090	.....
Lincoln .....	28,740	28,740	.....	.....
Madison .....	11,135	11,135	.....	.....
Meagher .....	47,205	43,930	.....	3,275
Mineral .....	215,370	142,465	.....	72,905
Missoula .....	199,800	203,000	3,200	.....
Musselshell .....	51,800	51,025	.....	775
Park .....	153,050	155,400	2,350	.....
Phillips .....	15,075	59,395	44,320	.....
Powell .....	64,946	64,946	.....	.....
Prairie .....	25,705	25,705	.....	.....
Ravalli .....	6,700	7,600	900	.....
Richland .....	7,090	14,025	6,935	.....
Rosebud .....	53,985	51,025	.....	2,960
Sanders .....	77,330	77,330	.....	.....
Sheridan .....	42,515	91,040	48,525	.....
Silver Bow .....	221,955	182,060	.....	39,895
Stillwater .....	6,700	19,370	3,670	.....
Sweet Grass .....	12,010	13,010	1,000	.....
Teton .....	64,333	66,986	2,653	.....
Toole .....	22,500	25,550	3,050	.....
Valley .....	43,445	46,795	3,350	.....
Wheatland .....	98,171	105,401	7,230	.....
Wilbax .....	3,000	3,000	.....	.....
Yellowstone .....	277,429	289,363	11,934	.....
<b>Totals .....</b>	<b>\$3,346,517</b>	<b>\$3,526,896</b>	<b>\$300,689</b>	<b>\$120,310</b>
<b>Net Increase .....</b>			<b>180,379</b>	

## TAX AND LICENSE COMMISSION

COMPARISON OF ASSESSMENTS OF "RAILROADS VALUED BY ASSESSORS" IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 227,898	\$ 227,898	\$ .....	\$ .....
Carbon .....	129,750	129,750	.....	.....
Gallatin .....	470,605	537,605	67,000	.....
Meagher .....	45,750	56,431	10,681	.....
Mineral .....	22,420	18,420	.....	4,000
Missoula .....	52,500	51,500	.....	1,000
Sheridan .....	288,255	287,605	.....	650
Stillwater .....	.....	58,520	58,520	.....
Teton .....	82,084	79,984	.....	2,100
Yellowstone .....	19,000	39,767	20,767	.....
Totals .....	\$1,338,262	\$1,487,480	\$156,963	\$ 7,750
Net increase .....	.....	.....	140,218	.....

COMPARISON OF ASSESSMENTS OF "MINERAL RESERVATIONS" IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$ 15,745	\$ 1,030	\$ .....	\$ 11,715
Carbon .....	54,973	36,982	.....	17,991
Cascade .....	.....	4,775	4,775	.....
Custer .....	998,423	2,601,987	1,603,564	.....
Dawson .....	448,507	2,970	.....	445,537
Fallon .....	242,561	.....	.....	242,561
Fergus .....	3,275	200	.....	3,075
Gallatin .....	.....	3,060	3,060	.....
Madison .....	.....	2,420	2,420	.....
Meagher .....	.....	1,735	1,735	.....
Mineral .....	12,312	3,490	.....	8,822
Missoula .....	19,472	.....	.....	19,472
Musselshell .....	818,045	528,436	.....	289,609
Park .....	487,370	1,285	.....	486,085
Prairie .....	261,744	3,690	.....	258,054
Ravalli .....	36,025	36,025	.....	.....
Richland .....	295,753	1,195	.....	294,558
Rosebud .....	360,189	25,095	.....	335,094
Stillwater .....	.....	1,730	1,730	.....
Sweet Grass .....	.....	575	575	.....
Wheatland .....	.....	1,365	1,365	.....
Wilbax .....	249,651	1,950	.....	247,701
Yellowstone .....	224,581	7,425	.....	217,156
Totals .....	\$4,528,626	\$3,267,420	\$1,619,224	\$2,880,430
Net decrease .....	.....	.....	.....	1,261,206

COMPARISON OF ASSESSMENTS OF "VALUE OF IMPROVEMENTS ON LAND, THE  
TITLE TO WHICH IS VESTED IN ANOTHER THAN THE PERSON SO LISTING  
IT" IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 500	\$ .....	\$ .....	\$ 500
Big Horn .....	60,565	40,570	.....	19,995
Blaine .....	3,625	21,485	17,860	.....
Broadwater .....	35 395	25,950	.....	9,445
Carbon .....	48,730	38,060	.....	10,670
Carter .....	72,025	99,892	27,867	.....
Cascade .....	246,677	293,845	47,168	.....
Chouteau .....	84 670	75,257	.....	9,413
Custer .....	186,355	174,900	.....	11,455
Dawson .....	290,093	238,384	.....	51,619
Deer Lodge .....	15,960	21,100	5 140	.....
Fallon .....	79,910	85,645	5,735	.....
Flathead .....	6,230	9,200	2,970	.....
Granite .....	36,183	30 755	.....	5,428
Hill .....	171,300	134,340	.....	36,960
Jefferson .....	90	.....	.....	90
Lincoln .....	17,820	17,345	.....	475
Madison .....	41 820	35,340	.....	6,480
Meagher .....	62,453	55,075	.....	7,380
Mineral .....	7,615	6 955	.....	690
Missoula .....	61,535	58,795	.....	2,740
Musselshell .....	.....	122,155	122,155	.....
Park .....	66,260	51,905	.....	14,355
Phillips .....	49,490	53,735	4,245	.....
Powell .....	7,340	6,675	.....	665
Prairie .....	80,528	69 945	.....	10,583
Ravalli .....	10,500	9,357	.....	1,143
Richland .....	164,608	85,094	.....	79,514
Rosebud .....	177,655	26,275	.....	151,380
Sanders .....	.....	18,310	18,310	.....
Sheridan .....	295 995	228,525	.....	67,470
Silver Bow .....	130 805	478,025	47,220	.....
Stillwater .....	80 075	61,965	.....	18,110
Sweet Grass .....	41,710	28 425	.....	13,285
Teton .....	494,502	514,693	20,191	.....
Toole .....	120,810	114,873	.....	5,937
Valley .....	284,892	299,582	14 690	.....
Wheatland .....	22,055	87,560	65,505	.....
Wibaux .....	34 575	32,120	.....	2,455
Yellowstone .....	303,135	316,250	13,115	.....
Totals .....	\$4,194,428	\$4,038,362	\$412,171	\$588,237
Net decrease .....	.....	.....	.....	126,066



COMPARISON OF NUMBER OF THOROUGHbred HORSES ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	123	142	19	.....
Big Horn .....	28	28	.....	.....
Blaine .....	118	165	47	.....
Broadwater .....	56	47	.....	9
Carbon .....	43	45	2	.....
Carter .....	143	147	4	.....
Cascade .....	49	26	.....	23
Chouteau .....	120	197	77	.....
Custer .....	443	472	29	.....
Dawson .....	400	531	131	.....
Deer Lodge .....	6	20	14	.....
Fallon .....	95	80	.....	15
Fergus .....	255	221	.....	34
Flathead .....	25	24	.....	1
Gallatin.....	68	22	.....	46
Granite .....	10	5	.....	5
Hill .....	2	103	101	.....
Jefferson .....	22	36	14	.....
Lewis and Clark .....	49	53	4	.....
Lincoln .....	10	6	.....	4
Madison .....	41	28	.....	13
Meagher .....	46	31	.....	15
Missoula .....	47	47	.....	.....
Musselshell .....	81	60	.....	21
Park .....	95	65	.....	30
Phillips .....	47	62	15	.....
Powell .....	7	45	38	.....
Prairie .....	94	91	.....	3
Ravalli .....	47	20	.....	27
Richland .....	123	162	39	.....
Rosebud .....	63	44	.....	19
Sanders .....	21	17	.....	4
Silver Bow .....	67	27	.....	40
Stillwater .....	40	31	.....	9
Sweet Grass .....	51	41	.....	10
Teton .....	79	86	7	.....
Toole .....	41	48	7	.....
Valley .....	192	142	.....	50
Wheatland .....	19	17	.....	2
Wibaux .....	20	27	7	.....
Yellowstone .....	131	103	.....	28
Totals .....	3417	3564	555	408
Net Increase .....			147	

COMPARISON OF AVERAGE VALUE OF THOROUGHbred HORSES AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$133.53	\$ 93.50	\$ .....	\$ 40.03
Big Horn .....	234.82	250.18	15.36	.....
Blaine .....	221.19	202.15	.....	19.04
Broadwater .....	270.00	284.00	14.00	.....
Carbon .....	200.00	200.00	.....	.....
Carter .....	111.53	109.52	.....	2.01
Cascade .....	420.00	420.00	.....	.....
Chouteau .....	271.75	177.39	.....	94.36
Custer .....	139.25	128.50	.....	10.75
Dawson .....	110.93	83.56	.....	27.37
Deer Lodge .....	325.00	81.00	.....	244.00
Fallon .....	118.40	105.00	.....	13.40
Fergus .....	109.00	200.00	91.00	.....
Flathead .....	183.00	205.25	23.25	.....
Gallatin .....	218.00	300.00	82.00	.....
Granite .....	250.00	250.00	.....	.....
Hill .....	200.00	174.37	.....	25.63
Jefferson .....	175.00	159.00	.....	16.00
Lewis and Clark .....	252.55	281.60	29.05	.....
Lincoln .....	154.00	183.33	28.67	.....
Madison .....	268.00	255.00	.....	13.00
Meagher .....	200.00	246.00	.....	44.00
Missoula .....	121.27	125.00	3.73	.....
Musselshell .....	285.06	248.33	.....	36.73
Park .....	207.00	220.00	13.00	.....
Phillips .....	252.12	252.90	.78	.....
Powell .....	400.00	175.00	.....	225.00
Prairie .....	155.50	144.23	.....	11.27
Ravalli .....	132.00	165.00	33.00	.....
Richland .....	204.43	169.30	.....	35.23
Rosebud .....	189.09	299.09	103.00	.....
Sanders .....	211.43	199.01	.....	12.42
Silver Bow .....	104.00	99.00	.....	5.00
Stillwater .....	288.25	194.35	.....	93.95
Sweet Grass .....	159.00	163.00	4.00	.....
Teton .....	250.33	251.78	1.45	.....
Toole .....	252.30	267.00	14.70	.....
Valley .....	262.18	260.52	.....	1.66
Wheatland .....	303.00	288.00	.....	15.00
Wibaux .....	112.50	136.11	23.61	.....
Yellowstone .....	173.85	153.98	.....	19.87
Averages .....	\$180.50	\$168.32	\$ .....	\$ 12.18

COMPARISON OF TOTAL VALUES OF THOROUGHBRED HORSES AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 16,425	\$ 13,275	\$ .....	\$ 3,150
Big Horn	6,575	7,005	430	.....
Blaine	26,125	33,355	7,230	.....
Broadwater	15,150	13,350	.....	1,800
Carbon	8,600	9,000	400	.....
Carter	15,950	16,100	150	.....
Cascade	20,710	11,045	.....	9,665
Chouteau	32,610	34,945	2,335	.....
Custer	61,690	60,650	.....	1,040
Dawson	44,370	50,470	6,100	.....
Deer Lodge	1,950	1,650	.....	300
Fallon	11,250	8,400	.....	2,850
Fergus	27,695	44,220	16,525	.....
Flathead	4,575	4,950	375	.....
Gallatin	14,825	6,610	.....	8,215
Granite	2,500	1,250	.....	1,250
Hill	400	17,950	17,550	.....
Jefferson	3,850	5,750	1,900	.....
Lew's and Clark	12,375	14,925	2,550	.....
Lincoln	1,540	1,100	.....	440
Madison	11,000	7,150	.....	3,850
Meagher	13,550	7,650	.....	5,900
Missoula	5,700	5,875	175	.....
Musselshell	23,090	14,900	.....	8,190
Park	19,660	14,350	.....	5,310
Phillips	11,850	15,680	3,830	.....
Powell	2,800	7,975	5,175	.....
Prairie	14,610	13,125	.....	1,485
Ravalli	6,240	3,300	.....	2,940
Richland	25,145	27,410	2,265	.....
Rosebud	11,925	12,875	950	.....
Sanders	4,440	3,385	.....	1,055
Silver Bow	6,950	2,675	.....	4,275
Stillwater	11,530	6 025	.....	5,505
Sweet Grass	8,125	6,685	.....	1,440
Teton	19,527	21,653	2,126	.....
Toole	10,345	12,825	2,480	.....
Valley	50,350	37,005	.....	13,345
Wheatland	5,750	4,900	.....	850
Wilboux	2,250	3,675	1,425	.....
Yellowstone	22,775	15,860	.....	6,915
Totals	\$616,777	\$600,988	\$73,981	\$80,770
Net decrease	.....	.....	.....	15,789

COMPARISON OF NUMBER OF RANGE HORSES ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	9,300	11,305	2,005	.....
Big Horn .....	2,928	3,263	335	.....
Blaine .....	6,527	8,411	1,884	.....
Broadwater .....	2,723	2,581	.....	142
Carbon .....	3,759	3,806	47	.....
Carter .....	8,525	8,934	409	.....
Cascade .....	4,484	5,095	611	.....
Chouteau .....	3,698	5,936	2,238	.....
Custer .....	17,519	21,132	3,613	.....
Dawson .....	16,452	20,277	3,825	.....
Deer Lodge .....	736	619	.....	117
Fallon .....	3,961	5,324	1,363	.....
Fergus .....	10,896	13,929	3,033	.....
Flathead .....	2,869	3,200	331	.....
Gallatin .....	4,086	4,596	510	.....
Granite .....	1,179	1,815	36	.....
Hill .....	3,815	3,749	.....	66
Jefferson .....	2,809	2,879	70	.....
Lewis and Clark .....	2,176	2,137	.....	39
Lincoln .....	1,308	1,233	.....	75
Madison .....	5,964	6,261	297	.....
Meagher .....	3,673	3,700	27	.....
Mineral .....	306	328	22	.....
Missoula .....	2,708	2,375	.....	333
Musselshell .....	4,681	5,156	475	.....
Park .....	4,095	4,280	185	.....
Phillips .....	7,844	9,364	1,520	.....
Powell .....	2,558	2,839	272	.....
Prairie .....	5,813	6,597	774	.....
Ravalli .....	3,048	2,050	.....	998
Richland .....	9,396	10,149	753	.....
Rosebud .....	8,800	10,000	1,200	.....
Sanders .....	1,801	2,079	278	.....
Sheridan .....	9,704	9,757	53	.....
Silver Bow .....	539	589	50	.....
Stillwater .....	3,720	3,736	16	.....
Sweet Grass .....	2,974	3,044	70	.....
Teton .....	8,768	9,800	1,032	.....
Toole .....	2,813	3,858	1,045	.....
Valley .....	10,197	12,080	1,883	.....
Wheatland .....	1,788	2,224	436	.....
Wibaux .....	2,464	2,906	442	.....
Yellowstone .....	3,203	4,684	1,481	.....
Totals .....	217,207	248,058	32,621	1,770
Net increase .....			30,851	



COMPARISON OF AVERAGE VALUE OF RANGE HORSES ASSESSED IN 1917 AND 1918  
—BY COUNTIES. (ASSESSOR'S SCHEDULE 1918—NOT LESS THAN \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$31.52	\$25.55	\$ ..... .54	\$ 5.97
Big Horn .....	37.56	38.10	.....	.....
Blaine .....	38.47	37.39	.....	1.08
Broadwater .....	33.00	35.00	2.00	.....
Carbon .....	35.00	35.00	.....	.....
Carter .....	35.00	35.00	.....	.....
Cascade .....	36.00	35.00	.....	1.09
Chouteau .....	37.25	40.00	2.75	.....
Custer .....	35.94	35.00	.....	.94
Dawson .....	39.50	36.10	.....	3.40
Deer Lodge .....	37.00	37.00	.....	.....
Fallon .....	35.00	35.00	.....	.....
Feigus .....	29.40	21.00	.....	8.40
Flathead .....	36.00	33.20	2.80	.....
Gallatin .....	36.55	35.00	.....	1.55
Granite .....	35.00	35.00	.....	.....
Hill .....	36.57	35.94	.....	.63
Jefferson .....	35.00	35.00	.....	.....
Lewis and Clark .....	36.13	36.16	.03	.....
Lincoln .....	36.03	37.62	.59	.....
Madison .....	35.44	35.00	.....	.44
Meagher .....	35.00	35.00	.....	.....
Mineral .....	37.73	34.01	.....	4.72
Missoula .....	34.78	36.35	1.57	.....
Musselshell .....	34.92	34.12	.....	.80
Park .....	37.30	37.00	.....	.30
Phillips .....	35.00	35.20	.20	.....
Powell .....	35.00	35.00	.....	.....
Prairie .....	35.80	35.28	.....	.52
Ravalli .....	30.00	35.00	5.00	.....
Richland .....	36.22	34.76	.....	1.46
Rosebud .....	38.00	35.00	.....	3.00
Sanders .....	35.10	35.35	.25	.....
Sheridan .....	31.21	41.17	9.96	.....
Silver Bow .....	35.00	35.00	.....	.....
Stillwater .....	41.02	35.18	.....	5.84
Sweet Grass .....	31.00	34.33	3.33	.....
Teton .....	40.00	40.00	.....	.....
Toole .....	35.00	38.20	2.20	.....
Valley .....	35.71	35.76	.04	.....
Wheatland .....	35.47	35.00	.....	.47
Wilbax .....	32.10	35.62	3.52	.....
Yellowstone .....	37.05	33.96	.....	3.09
Average .....	\$36.05	\$34.77	\$ ..... \$ ..... \$ 1.28	\$ 1.28

COMPARISON OF TOTAL VALUE OF RANGE HORSES AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead.....	\$ 293,131	\$ 288,910	\$ .....	\$ 4,221
Big Horn .....	109,970	124,317	14,347	.....
Blaine .....	251,002	314,555	63,553	.....
Broadwater .....	90,880	89,895	.....	985
Carbon .....	131,594	133,232	1,638	.....
Carter .....	298,305	312,690	11,385	.....
Cascade .....	161,878	178,345	16,467	.....
Cascade .....	137,725	237,538	99,813	.....
Chouteau .....	629,420	739,625	110,205	.....
Custer .....	650,045	732,040	81,995	.....
Dawson .....	27,865	22,990	.....	4,875
Deer Lodge .....	138,635	186,310	47,705	.....
Fallon .....	320,215	295,808	.....	24,407
Fergus .....	103,345	106,245	2,900	.....
Flathead .....	149,390	161,115	11,725	.....
Gallatin .....	62,265	63,525	1,260	.....
Granite .....	139,504	134,795	.....	4,709
Hill .....	99,265	103,765	4,500	.....
Jefferson .....	78,710	77,280	.....	1,430
Lewis and Clark .....	47,130	45,160	.....	1,970
Lincoln .....	211,515	218,925	7,410	.....
Madison .....	128,570	131,240	2,670	.....
Meagher .....	11,545	10,870	.....	675
Mineral .....	94,115	83,350	.....	10,765
Missoula .....	163,471	175,970	.....	.....
Musselshell .....	152,805	160,370	7,565	.....
Park .....	274,595	329,675	55,080	.....
Phillips .....	-89,557	99,035	9,493	.....
Powell .....	208,130	232,595	24,265	.....
Prairie .....	91,750	87,500	.....	4,250
Ravalli .....	340,166	353,765	13,599	.....
Richland .....	339,530	350,000	10,470	.....
Rosebud .....	63,215	73,500	10,285	.....
Sanders .....	400,370	401,745	1,375	.....
Sheridan .....	19,120	20,625	1,505	.....
Silver Bow .....	152,605	131,623	.....	20,982
Stillwater .....	91,188	104,636	13,448	.....
Sweet Grass .....	350,680	392,000	41,320	.....
Teton .....	101,480	138,606	37,126	.....
Toole .....	364,201	432,065	67,864	.....
Valley .....	63,435	78,537	15,102	.....
Wheatland .....	79,110	103,510	24,400	.....
Wibaux .....	118,637	159,081	40,444	.....
Yellowstone .....				
Totals .....	\$7,830,064	\$8,617,207	\$866,412	\$ 79,269
Net Increase .....			787,143	

## TAX AND LICENSE COMMISSION

## COMPARISON OF NUMBER OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	1,000	1,000	.....	.....
Blaine .....	13	.....	.....	13
Carter .....	146	148	2	.....
Cascade .....	376	275	.....	101
Custer .....	2,144	1,577	.....	567
Fallon .....	924	431	.....	493
Granite .....	687	802	115	.....
Hill .....	1,329	2,420	1,091	.....
Lewis and Clark .....	3,273	.....	.....	3,273
Meagher .....	.....	390	390	.....
Ravalli .....	438	521	83	.....
Rosebud .....	917	177	.....	740
Sheridan .....	325	546	221	.....
Stillwater .....	.....	539	539	.....
Yellowstone .....	.....	30	30	.....
Totals .....	11,572	8,856	2,471	5,187
Net decrease .....	.....	.....	.....	2,716

## COMPARISON OF AVERAGE VALUE OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918— BY COUNTIES . (ASSESSED SCHEDULE, 1918—\$25.00 TO \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn .....	\$20.00	\$20.00	\$ .....	\$ .....
Blaine .....	25.00	.....	.....	.....
Carter .....	24.07	28.17	4.10	.....
Cascade .....	25.00	25.00	.....	.....
Custer .....	29.22	26.92	.....	2.30
Fallon .....	24.40	21.51	.....	2.89
Granite .....	25.00	25.00	.....	.....
Hill .....	34.98	30.53	.....	4.45
Lewis and Clark .....	52.22	.....	.....	.....
Madison .....	.....	30.00	.....	.....
Ravalli .....	19.00	26.00	7.00	.....
Rosebud .....	25.00	26.00	1.00	.....
Sheridan .....	31.21	27.60	3.61	.....
Yellowstone .....	.....	20.00	.....	.....
Average .....	\$31.45	\$26.12	\$ .....	\$ 8.33

## COMPARISON OF TOTAL VALUE OF CAYUSE AND INDIAN PONIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$ 20,000	\$ 20,000	\$ .....	\$ .....
Blaine .....	325	.....	.....	325
Carter .....	3,505	4,170	665	.....
Cascade .....	9,400	6,850	.....	2,550
Custer .....	66,665	42,463	.....	24,202
Fallon .....	22,550	9,270	.....	13,280
Granite .....	17,175	20,050	2,875	.....
Hill .....	46,490	73,892	27,402	.....
Lewis and Clark .....	170,925	.....	.....	170,925
Meagher .....	.....	11,700	11,700	.....
Ravalli .....	8,590	13,796	5,206	.....
Rosebud .....	22,925	4,680	.....	18,245
Sheridan .....	10,145	15,075	4,930	.....
Stillwater .....	.....	13,475	13,475	.....
Yellowstone .....	.....	600	600	.....
Totals .....	\$398,695	\$236,021	\$ 66,853	\$229,527
Net decrease .....	.....	.....	.....	162,674

COMPARISON OF NUMBER OF COMMON HORSES, WORK HORSES AND MULES  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	3,978	4,274	296	.....
Big Horn	2,474	2,846	372	.....
Blaine	6,288	7,739	1,451	.....
Broadwater	2,871	2,974	103	.....
Carbon	5,503	6,991	1,488	.....
Carter	3,198	3,736	538	.....
Cascade	8,330	9,793	1,466	.....
Chouteau	14,199	16,376	2,177	.....
Custer	5,888	6,478	590	.....
Dawson	12,881	14,529	1,648	.....
Deer Lodge	970	976	6	.....
Fallon	4,507	4,642	136	.....
Fergus	18,761	19,617	856	.....
Flathead	4,394	4,748	354	.....
Gallatin	7,266	7,887	621	.....
Granite	1,549	1,749	200	.....
Hill	12,054	14,810	2,756	.....
Jefferson	1,715	1,996	281	.....
Lewis and Clark	.....	3,554	3,554	.....
Lincoln	551	419	.....	132
Madison	4,670	4,853	183	.....
Meagher	2,323	2,520	197	.....
Mineral	312	280	.....	32
Missoula	3,084	3,346	262	.....
Musselshell	6,467	7,817	1,350	.....
Park	3,956	4,230	274	.....
Phillips	6,468	7,948	1,480	.....
Powell	2,021	1,611	.....	410
Prairie	4,180	4,400	220	.....
Ravalli	2,922	3,097	175	.....
Richland	9,238	9,590	352	.....
Rosebud	5,654	7,138	1,484	.....
Sanders	1,575	1,456	.....	119
Sheridan	15,758	18,174	2,416	.....
Silver Bow	1,852	1,629	.....	223
Stillwater	5,115	4,929	.....	186
Sweet Grass	3,568	3,669	101	.....
Teton	10,250	12,771	2,521	.....
Toole	4,650	5,698	1,048	.....
Valley	9,334	11,070	1,736	.....
Wheatland	2,768	3,125	357	.....
Wibaux	3,276	3,268	.....	8
Yellowstone	9,427	9,397	.....	30
Totals	236,245	268,158	33,053	1,140
Net Increase	.....	.....	31,913	.....



COMPARISON OF AVERAGE VALUE OF COMMON HORSES, WORK HORSES AND  
MULES AS ASSESSED IN 1917 AND 1918—BY COUNTIES (ASSESSOR'S  
SCHEDULE, 1918—NOT LESS THAN \$50.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead	\$50.75	\$50.00	\$ .75	
Big Horn	55.90	54.09	1.81	
Blaine	69.96	61.01	8.95	
Broadwater	51.00	51.00		
Carbon	55.00	50.00	5.00	
Carter	50.00	50.00		
Cascade	52.72	50.00	2.72	
Chouteau	57.05	58.33	.28	
Custer	52.08	51.75	.33	
Dawson	57.60	52.81	4.79	
Deer Lodge	55.00	54.00	1.00	
Fallon	50.00	50.00		
Feigus	52.00	49.00	3.00	
Flathead	58.22	61.01	2.79	
Gallatin	54.00	51.00	3.00	
Granite	53.00	52.00	1.00	
Hill	72.18	63.62	8.56	
Jefferson	74.00	61.00	13.00	
Lewis and Clark		52.97		
Lincoln	52.34	53.89	1.55	
Madison	58.00	56.16	1.84	
Meagher	62.00	61.00	1.00	
Mineral	75.83	61.39	4.44	
Missoula	52.76	52.82	.06	
Musselshell	50.29	54.06	4.67	
Park	71.75	71.00	.75	
Phillips	61.62	57.79	3.81	
Powell	51.00	75.00	26.00	
Prairie	58.85	58.21	.61	
Ravalli	60.00	58.00	2.00	
Richland	55.36	53.09	2.25	
Rosebud	81.00	65.00	16.00	
Sanders	51.25	50.98	.27	
Sheridan	61.19	60.52	.67	
Silver Bow	56.00	60.00	4.00	
Stillwater	71.83	51.84	19.99	
Sweet Grass	57.00	55.67	1.33	
Teton	70.00	70.00		
Toole	50.42	50.32	.10	
Valley	76.63	75.65	.98	
Wheatland	61.19	61.00	.19	
Wibaux	70.05	70.93	.88	
Yellowstone	54.57	56.99	2.42	
Average	\$59.83	\$54.06	\$5.77	

COMPARISON OF THE TOTAL VALUE OF COMMON HORSES, WORK HORSES AND  
MULES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 201,760	\$ 213,745	\$ 11,985	\$ .....
Big Horn	138,315	154,735	16,420	.....
Blaine	439,960	472,370	32,410	.....
Broadwater	148,095	151,615	3,520	.....
Carbon	302,700	349,560	46,860	.....
Carlton	159,900	186,800	26,900	.....
Cascade	439,173	489,890	50,617	.....
Chouteau	810,081	955,298	145,217	.....
Custer	306,650	335,270	28,620	.....
Dawson	41,930	767,240	25,310	.....
Deer Lodge	53,840	53,155	.....	685
Fallon	225,350	232,100	6,850	.....
Fergus	986,535	979,944	.....	6,591
Flathead	255,630	290,685	35,055	.....
Gallatin	392,890	409,605	16,715	.....
Granite	82,535	91,890	9,355	.....
Hill	870,025	942,241	72,216	.....
Jefferson	127,067	123,235	.....	3,832
Lewis and Clark	.....	188,265	188,265	.....
Lincoln	28,840	22,580	.....	6,260
Madison	272,140	279,970	7,830	.....
Meagher	147,025	154,615	7,590	.....
Mineral	23,660	17,190	.....	6,470
Missoula	162,725	176,750	14,025	.....
Musselshell	324,990	429,650	104,660	.....
Park	291,015	201,275	7,260	.....
Phillips	398,590	459,220	60,630	.....
Powell	103,132	135,825	32,693	.....
Prairie	245,985	256,515	10,530	.....
Ravalli	177,810	181,445	3,635	.....
Richland	511,510	509,455	.....	2,055
Rosebud	458,630	468,055	9,425	.....
Sanders	80,730	74,225	.....	6,505
Sheridan	964,275	1,099,901	135,626	.....
Silver Bow	104,580	97,750	.....	6,830
Stillwater	367,105	255,505	.....	111,900
Sweet Grass	205,786	204,130	.....	1,656
Teton	717,500	894,030	176,530	.....
Toole	234,485	285,880	51,395	.....
Valley	715,405	837,497	122,092	.....
Wheatland	170,395	190,280	19,885	.....
Wibaux	229,470	241,825	12,355	.....
Yellowstone	514,445	535,450	21,005	.....
Totals	\$14,135,964	\$15,496,661	\$1,513,481	\$152,784
Net increase	.....	.....	1,360,637	.....

## TAX AND LICENSE COMMISSION

COMPARISON OF NUMBER OF GRADED HORSES AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Inc.	Decrease
Blaine .....	19	.....	.....	19
Cascade .....	26	35	9	.....
Deer Lodge .....	.....	20	20	.....
Granite .....	24	29	5	.....
Hill .....	33	36	3	.....
Phillips .....	49	55	6	.....
Powell .....	41	.....	.....	41
Teton .....	26	.....	.....	26
Toole .....	.....	5	5	.....
Total .....	218	180	48	86
Net decrease .....	.....	.....	.....	38

COMPARISON OF AVERAGE VALUE GRADED HORSES AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$107.15	\$ .....	\$ .....	\$ .....
Cascade .....	150.00	150.00	.....	.....
Deer Lodge .....	.....	81.00	.....	.....
Granite .....	122.00	141.00	19.00	.....
Hill .....	145.60	138.88	.....	6.72
Phillips .....	172.44	122.54	.....	49.90
Powell .....	150.00	.....	.....	.....
Teton .....	250.00	.....	.....	.....
Toole .....	.....	128.00	.....	.....
Average .....	\$159.47	\$129.89	\$ .....	\$29.58

COMPARISON OF TOTAL VALUE OF GRADED HORSES AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$ 2,035	\$ .....	\$ .....	\$ 2,035
Cascade .....	3,900	5,250	1,350	.....
Deer Lodge .....	.....	1,650	1,650	.....
Granite .....	2,925	4,100	1,175	.....
Hill .....	4,805	5,000	195	.....
Phillips .....	8,450	6,740	.....	1,710
Powell .....	6,150	.....	.....	6,150
Teton .....	6,500	.....	.....	6,500
Toole .....	.....	640	640	.....
Total .....	\$34,765	\$23,380	\$ 5,010	\$16,395
Total decrease .....	.....	.....	.....	11,385

COMPARISON OF AVERAGE PRICE OF SHETLAND PONIES AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$40.00	\$ .....	\$ .....	\$ .....
Cascade .....	75.00	73.00	.....	.....
Custer .....	20.00	.....	.....	.....
Average .....	\$37.20	\$75.00	\$37.80	\$ .....

COMPARISON OF NUMBER OF SHETLAND PONIES AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Inc.	Decrease
Blaine .....	25	.....	.....	25
Cascade .....	30	15	.....	15
Custer .....	70	.....	.....	70
Totals .....	125	15	.....	110
Net decrease .....				110

COMPARISON OF TOTAL VALUE OF SHETLAND PONIES AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$1,000	\$ .....	\$ .....	\$1,000
Cascade .....	2,250	1,125	.....	1,125
Custer .....	1,400	.....	.....	1,400
Totals .....	\$4,650	\$1,125	\$ .....	\$3,525
Net decrease .....				3,525

COMPARISON OF NUMBER OF JACKS, COLTS AND STALLIONS AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Inc.	Decrease
Carter .....	25	1	.....	24
Cascade .....	38	38	.....	.....
Fallon .....	1	1	.....	.....
Phillips .....	.....	1	1	.....
Sanders .....	.....	1	1	.....
Sheridan .....	.....	169	169	.....
Total .....	64	211	171	24
Net Increase .....			147	

## TAX AND LICENSE COMMISSION

COMPARISON OF AVERAGE VALUE OF JACKS, COLTS AND STALLIONS AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carter .....	\$ 23.40	\$100.00	\$ .....	\$76.60
Cascade .....	150.00	150.00	.....	.....
Fallon .....	100.00	100.00	.....	.....
Phillips .....	.....	50.00	50.00	.....
Sanders .....	.....	75.00	75.00	.....
Sheridan .....	.....	311.00	311.00	.....
Averages .....	\$ 99.71	\$280.09	\$180.38	\$ .....

COMPARISON OF TOTAL VALUE OF JACKS, COLTS AND STALLIONS AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Carter .....	\$ 585.00	\$ 3,942.00	\$ 3,357.00	\$ .....
Cascade .....	5,700.00	5,700.00	.....	.....
Custer .....	.....	\$3,495.00	\$3,495.00	.....
Dawson .....	.....	69,788.00	69,788.00	.....
Fallon .....	.....	100.00	100.00	.....
Phillips .....	.....	50.00	50.00	.....
Sanders .....	.....	75.00	75.00	.....
Sheridan .....	.....	48,575.00	48,575.00	.....
Teton .....	.....	4,500.00	4,500.00	.....
Totals .....	\$6,385.00	\$216,225.00	\$209,840.00	\$ .....
Net increase .....	.....	.....	209,840.00	.....

COMPARISON OF NUMBER OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	5,698	7,157	1,459	.....
Broadwater .....	283	97	.....	186
Carbon .....	5,052	.....	.....	5,052
Carter .....	11	1,012	1,001	.....
Cascade .....	101	150	49	.....
Dawson .....	808	949	141	.....
Gallatin .....	52	193	141	.....
Granite .....	170	146	.....	24
Lewis and Clark .....	240	1,060	820	.....
Madison .....	300	.....	.....	300
Meagher .....	.....	26	26	.....
Park .....	597	840	243	.....
Phillips .....	7	.....	.....	7
Powell .....	373	185	.....	188
Ravalli .....	189	122	.....	67
Silver Bow .....	22	.....	.....	22
Stillwater .....	48	.....	.....	48
Teton .....	126	1,508	1,382	.....
Toole .....	394	.....	.....	394
Wheatland .....	.....	41	41	.....
Totals .....	14,471	13,486	5,303	6,288
Net decrease .....	.....	.....	.....	985



## COMPARISON OF AVERAGE VALUE OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$45.28	\$46.20	\$ .92	\$ .....
Broadwater .....	50.00	45.00	.....	5.00
Carbon .....	16.05	.....	.....	.....
Carter .....	45.00	50.00	5.00	.....
Cascade .....	45.70	50.00	4.30	.....
Dawson .....	37.20	.....	.....	.....
Gallatin .....	41.00	40.00	.....	1.00
Granite .....	45.00	50.00	5.00	.....
Lewis and Clark .....	47.08	.....	.....	.....
Madison .....	38.00	.....	.....	.....
Meagher .....	.....	49.00	.....	.....
Park .....	57.25	58.00	.75	.....
Phillips .....	48.57	.....	.....	.....
Powell .....	45.00	45.00	.....	.....
Ravalli .....	40.00	45.00	5.00	.....
Silver Bow .....	50.00	.....	.....	.....
Stillwater .....	41.66	.....	.....	.....
Teton .....	44.40	50.00	5.60	.....
Toole .....	34.90	.....	.....	.....
Wheatland .....	.....	50.00	.....	.....
Averages .....	\$34.71	\$47.19	\$12.48	\$ .....

## COMPARISON OF TOTAL VALUE OF BEEF CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$258,035	\$330,636	\$ 72,601	\$ .....
Broadwater .....	14,020	4,385	.....	9,635
Carbon .....	80,862	.....	.....	80,862
Carter .....	495	50,600	50,105	.....
Cascade .....	4,615	7,500	2,885	.....
Dawson .....	30,404	41,283	10,879	.....
Gallatin .....	2,070	7,775	5,705	.....
Granite .....	7,650	7,300	.....	350
Lewis and Clark .....	11,300	45,415	34,115	.....
Madison .....	11,475	.....	.....	11,475
Meagher .....	.....	1,290	1,290	.....
Park .....	34,195	49,000	14,805	.....
Phillips .....	340	.....	.....	340
Powell .....	16,815	8,300	.....	8,515
Ravalli .....	7,579	5,498	.....	2,081
Silver Bow .....	1,100	.....	.....	1,100
Stillwater .....	2,090	.....	.....	2,090
Teton .....	5,595	75,400	69,805	.....
Toole .....	13,752	.....	.....	13,752
Wheatland .....	.....	2,050	2,050	.....
Total .....	\$502,302	\$636,432	\$264,240	\$130,110
Net increase .....	.....	.....	134,130	.....

COMPARISON OF NUMBER OF YEARLINGS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	15,772	16,705	933	.....
Big Horn .....	1,185	1,768	583	.....
Blaine .....	3,901	3,513	.....	388
Broadwater .....	3,015	3,249	234	.....
Carbon .....	.....	5,405	5,405	.....
Carter .....	1,941	2,419	478	.....
Cascade .....	4,369	4,300	.....	69
Chouteau .....	3,797	5,072	1,275	.....
Custer .....	4,231	6,257	2,026	.....
Dawson .....	8,134	8,669	535	.....
Deer Lodge .....	748	843	95	.....
Fallon .....	3,219	1,418	.....	1,801
Fergus .....	19,572	17,647	.....	1,925
Flathead .....	2,946	4,051	1,105	.....
Gallatin .....	5,753	6,447	694	.....
Granite .....	3,849	3,416	.....	433
Hill .....	2,636	2,939	303	.....
Jefferson .....	3,677	4,245	568	.....
Lewis and Clark .....	1,491	847	.....	644
Lincoln .....	502	410	.....	92
Madison .....	4,727	5,744	1,017	.....
Meagher .....	4,586	3,548	.....	1,038
Mineral .....	247	222	.....	25
Missoula .....	3,815	3,086	.....	729
Musselshell .....	3,005	2,901	.....	104
Park .....	597	7,040	6,443	.....
Phillips .....	1,401	2,979	1,578	.....
Powell .....	4,034	4,184	150	.....
Prairie .....	2,877	3,533	656	.....
Ravalli .....	4,196	4,299	103	.....
Richland .....	4,006	4,493	487	.....
Rosebud .....	1,194	2,306	1,112	.....
Sanders .....	2,890	2,911	21	.....
Sheridan .....	6,750	7,729	979	.....
Silver Bow .....	379	483	104	.....
Stillwater .....	3,014	4,068	1,024	.....
Sweet Grass .....	4,271	4,802	531	.....
Teton .....	4,855	7,073	2,218	.....
Toole .....	2,139	2,124	.....	15
Valley .....	3,134	3,834	700	.....
Wheatland .....	3,376	2,765	.....	611
Wibaux .....	2,431	1,936	.....	495
Yellowstone .....	3,888	3,994	106	.....
Total .....	162,610	185,674	31,433	8,369
Net Increase .....			23,064	

COMPARISON OF AVERAGE VALUE OF YEARLINGS AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES. (SCHEDULE 1912—NOT LESS THAN \$16.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$16.41	\$16.18	\$ .....	\$ .23
Big Horn .....	16.13	15.60	.....	.53
Blaine .....	16.20	15.90	.....	.30
Broadwater .....	16.00	16.00	.....	.....
Carbon .....	.....	16.00	.....	.....
Carter .....	16.00	16.00	.....	.....
Cascade .....	16.34	16.00	.....	.34
Chouteau .....	16.00	15.32	.....	.68
Custer .....	16.57	18.00	1.43	.....
Dawson .....	14.90	16.40	1.50	.....
Deer Lodge .....	20.00	16.00	.....	4.00
Fallon .....	16.00	16.00	.....	.....
Fergus .....	14.00	18.00	4.00	.....
Flathead .....	16.02	15.05	.....	.97
Gallatin .....	16.00	16.00	.....	.....
Granite .....	16.00	16.00	.....	.....
Hill .....	15.60	16.30	.70	.....
Jefferson .....	16.00	16.00	.....	.....
Lewis and Clark .....	18.95	16.18	.....	2.77
Lincoln .....	16.30	19.15	2.85	.....
Madison .....	16.00	16.00	.....	.....
Meagher .....	18.00	18.00	.....	.....
Mineral .....	19.47	16.44	.....	3.03
Missoula .....	15.69	16.47	.78	.....
Musselshell .....	15.48	16.60	1.12	.....
Park .....	16.70	16.00	.....	.70
Phillips .....	16.38	16.11	.....	.27
Powell .....	16.00	16.00	.....	.....
Prairie .....	16.00	16.36	.36	.....
Ravalli .....	16.00	16.00	.....	.....
Richland .....	16.54	16.56	.02	.....
Rosebud .....	25.00	20.00	.....	5.00
Sanders .....	16.01	16.06	.05	.....
Sheridan .....	17.03	17.05	.....	.01
Silver Bow .....	17.00	16.00	.....	1.00
Stillwater .....	23.92	16.68	.....	7.24
Sweet Grass .....	17.00	16.25	.....	.75
Teton .....	16.00	16.00	.....	.....
Toole .....	17.64	16.33	.....	1.28
Valley .....	24.88	16.34	.....	8.54
Wheatland .....	18.08	18.00	.....	.08
Wibaux .....	16.01	16.77	.76	.....
Yellowstone .....	16.76	18.56	1.80	.....
Totals .....	\$16.97	\$16.61	\$ .....	\$ .36

COMPARISON OF TOTAL VALUE OF YEARLINGS AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 257,902	\$ 270,337	\$ 12,435	\$ .....
Big Horn .....	19,124	21,582	8,458	.....
Blaine .....	63,155	55,827	.....	7,328
Broadwater .....	48,240	51,986	3,746	.....
Carbon .....	.....	86,493	86,493	.....
Carter .....	31,056	38,704	7,648	.....
Cascade .....	71,418	68,812	.....	2,606
Chouteau .....	61,059	77,711	16,652	.....
Custer .....	70,132	112,971	42,839	.....
Dawson .....	121,166	142,192	21,026	.....
Deer Lodge .....	15,210	12,860	.....	2,350
Fallon .....	51,504	22,688	.....	28,816
Fergus .....	246,661	330,247	53,586	.....
Flathead .....	47,415	60,975	13,560	.....
Gallatin .....	92,048	103,152	11,104	.....
Graute .....	61,969	54,667	.....	7,302
Hill .....	41,130	39,784	.....	1,346
Jefferson .....	60,442	69,545	9,012	.....
Lewis and Clark .....	27,985	13,705	.....	14,280
Lincoln .....	8,185	7,850	.....	335
Madison .....	75,930	92,940	17,010	.....
Meagher .....	82,570	63,879	.....	18,691
Mineral .....	4,815	3,650	.....	1,165
Missoula .....	59,885	50,715	.....	9,170
Musselshell .....	46,532	48,160	1,628	.....
Park .....	98,485	113,390	14,905	.....
Phillips .....	22,952	48,008	25,056	.....
Powell .....	65,043	57,101	2,078	.....
Prairie .....	46,037	57,814	11,757	.....
Ravalli .....	68,286	70,682	2,396	.....
Richland .....	66,249	74,485	8,236	.....
Rosebud .....	29,875	46,125	16,250	.....
Sanders .....	46,672	46,765	93	.....
Sheridan .....	115,175	131,817	16,642	.....
Silver Bow .....	6,585	7,730	1,145	.....
Stillwater .....	72,840	67,888	.....	4,952
Sweet Grass .....	73,248	78,472	5,224	.....
Teton .....	77,661	113,176	35,515	.....
Toole .....	37,736	34,749	.....	2,987
Valley .....	43,219	62,661	19,442	.....
Wheatland .....	61,064	49,892	.....	11,172
Wibaux .....	38,931	32,602	.....	6,329
Yellowstone .....	65,117	74,029	8,912	.....
Total .....	\$2,730,708	\$3,084,727	\$472,848	\$118,829
Net increase .....	.....	.....	354,019	.....

COMPARISON OF NUMBER OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	13,954	15,187	1,233	.....
Big Horn .....	3,015	1,344	.....	1,671
Blaine .....	2,467	2,798	330	.....
Broadwater .....	1,026	1,004	.....	22
Carbon .....	3,832	3,474	.....	358
Carter .....	886	1,537	651	.....
Cascade .....	1,502	2,114	612	.....
Chouteau .....	2,840	3,354	514	.....
Custer .....	3,223	2,830	.....	393
Dawson .....	4,767	5,541	774	.....
Deer Lodge .....	492	425	.....	67
Fallon .....	2,087	840	.....	1,247
Fergus .....	14,575	14,707	132	.....
Flathead .....	1,890	2,700	810	.....
Gallatin .....	3,789	4,334	545	.....
Granite .....	3,222	3,162	.....	60
Hill .....	1,444	1,840	396	.....
Jefferson .....	2,653	3,017	364	.....
Lewis and Clark .....	129	799	670	.....
Lincoln .....	297	314	17	.....
Madison .....	250	.....	.....	250
Meagher .....	244	304	60	.....
Mineral .....	234	197	.....	37
Missoula .....	2,650	2,020	.....	630
Musselshell .....	2,554	1,619	.....	905
Park .....	4,608	5,430	822	.....
Phillips .....	932	1,945	1,013	.....
Powell .....	1,526	.....	.....	1,526
Prairie .....	1,463	2,053	590	.....
Ravalli .....	2,516	2,951	435	.....
Richland .....	1,974	2,013	39	.....
Rosebud .....	1,072	885	.....	187
Sanders .....	1,879	1,973	94	.....
Sheridan .....	5,015	5,108	93	.....
Silver Bow .....	126	485	359	.....
Stillwater .....	1,975	2,988	1,013	.....
Sweet Grass .....	4,073	4,410	337	.....
Teton .....	2,865	2,703	.....	162
Toole .....	1,359	1,370	11	.....
Valley .....	1,737	2,273	536	.....
Wheatland .....	749	2,193	1,444	.....
Wilbax .....	1,960	1,629	.....	331
Yellowstone .....	2,567	3,008	531	.....
Totals .....	112,448	118,987	14,385	7,846
Net increase .....			6,539	



COMPARISON OF AVERAGE VALUE OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN  
1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS  
THAN \$25.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$25.12	\$25.26	\$ .14	\$ .....
Big Horn .....	24.31	25.39	1.08	.....
Blaine .....	24.00	24.80	.80	.....
Broadwater .....	24.00	25.00	1.00	.....
Carbon .....	24.01	24.00	.....	.01
Carter .....	24.00	25.00	1.00	.....
Cascade .....	24.20	25.00	.80	.....
Chouteau .....	25.00	25.00	.....	.....
Custer .....	26.03	26 00	.....	.03
Dawson .....	25.00	26 62	1.62	.....
Deer Lodge .....	30.00	25.00	.....	5.00
Fallon .....	24.00	25.00	1.00	.....
Fergus .....	26 00	25 00	.....	1.00
Flathead .....	24 33	24.81	.48	.....
Gallatin .....	24.00	25.00	1.00	.....
Granite .....	24.00	25.00	1.00	.....
Hill .....	25.30	24.06	.....	1.24
Jefferson .....	25.00	25 00	.....	.....
Lewis and Clark .....	23 05	27.73	4.68	.....
Lincoln .....	24.50	24.22	.....	.56
Madison .....	25.00	.....	.....	.....
Mergher .....	25.00	25.00	.....	.....
Mineral .....	27.87	25.05	.....	2.82
Missoula .....	33.44	26 17	.....	7.27
Musselshell .....	27.74	25.04	.....	2.70
Park .....	24.70	25.00	.30	.....
Phillips .....	24.28	25.19	.91	.....
Powell .....	24.00	.....	.....	.....
Prairie .....	24 10	25.08	.98	.....
Ravall .....	24 00	24 00	.....	.....
Riehlend .....	30.79	25.81	.....	4.98
Rosebud .....	27.00	25.00	.....	2.00
Sanders .....	24.05	25 08	1.03	.....
Sheridan .....	25.25	26.58	1.33	.....
Silver Bow .....	23 00	30 00	.....	3.00
Stillwater .....	39.21	25.76	.....	13.45
Sweet Grass .....	25 00	25.50	.50	.....
Teton .....	24 10	30.00	5.90	.....
Toole .....	24 68	25.17	.....	.49
Valley .....	24.88	25.63	.75	.....
Wheatland .....	25.04	25 00	.....	.04
Withaux .....	24.98	25.17	.19	.....
Yellowstone .....	24.09	26.00	1.91	.....
Average .....	\$25.18	\$25.51	\$ .33	\$ .....

COMPARISON OF TOTAL VALUE OF TWO-YEAR-OLDS (CATTLE) AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 350,504	\$ 383,621	\$ 33,117	\$ .....
Big Horn .....	73,291	34,127	.....	39,164
Blaine .....	59,373	69,362	9,989	.....
Broadwater .....	24,608	25,115	507	.....
Carbon .....	92,102	93,392	1,290	.....
Carter .....	21,264	38,425	17,161	.....
Cascade .....	36,330	52,848	16,518	.....
Chouteau .....	70,804	83,846	13,042	.....
Custer .....	83,910	72,777	.....	11,133
Dawson .....	119,148	147,495	28,347	.....
Deer Lodge .....	14,765	10,775	.....	3,990
Fallon .....	50,088	21,000	.....	29,088
Fergus .....	353,550	366,196	12,646	.....
Flathead .....	45,995	67,235	21,240	.....
Gallatin .....	90,936	108,350	17,414	.....
Granite .....	77,328	79,050	1,722	.....
Hill .....	36,544	44,040	7,496	.....
Jefferson .....	66,937	77,992	11,055	.....
Lewis and Clark .....	2,925	22,260	19,335	.....
Lincoln .....	7,365	7,605	240	.....
Madison .....	6,250	.....	.....	6,250
Meagher .....	6,100	7,610	1,510	.....
Mineral .....	6,525	4,935	.....	1,590
Missoula .....	88,635	52,870	.....	35,765
Musselshell .....	70,840	41,291	.....	29,549
Park .....	113,835	136,010	22,175	.....
Phillips .....	22,634	49,011	26,377	.....
Powell .....	36,566	.....	.....	36,566
Prairie .....	35,260	51,499	16,239	.....
Ravalli .....	62,046	73,365	11,319	.....
Richland .....	60,798	52,953	.....	7,845
Rosebud .....	29,505	22,120	.....	7,385
Sanders .....	45,189	49,485	4,296	.....
Sheridan .....	127,413	135,170	7,757	.....
Silver Bow .....	3,815	14,540	10,725	.....
Stillwater .....	57,703	76,981	19,278	.....
Sweet Grass .....	105,616	112,685	7,069	.....
Teton .....	69,020	81,090	12,070	.....
Tooole .....	33,551	34,485	934	.....
Valley .....	43,219	58,297	15,078	.....
Wheatland .....	18,761	55,020	36,259	.....
Wibaux .....	48,957	41,005	.....	7,952
Yellowstone .....	61,859	50,415	18,556	.....
Totals .....	\$2,831,864	\$3,036,348	\$420,761	\$216,277
Net increase .....	.....	.....	204,484	.....

COMPARISON OF NUMBER OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	3,026	1,628	.....	1,398
Big Horn .....	2,980	21,900	18,920	.....
Broadwater .....	218	174	.....	74
Carter .....	662	.....	.....	662
Cascade .....	131	188	57	.....
Chouteau .....	22	771	749	.....
Custer .....	1,463	3,096	1,633	.....
Fallon .....	350	76	.....	274
Feigus .....	22,061	21,652	.....	412
Granite .....	302	277	.....	25
Hill .....	256	.....	.....	256
Jefferson .....	.....	172	172	.....
Lewis and Clark .....	161	.....	.....	161
Lincoln .....	25	11	.....	14
Mineral .....	8	9	1	.....
Missoula .....	378	377	.....	1
Musselshell .....	110	246	106	.....
Prairie .....	63	267	204	.....
Richland .....	518	465	.....	53
Rosebud .....	220	1,859	1,639	.....
Sanders .....	263	84	.....	179
Silver Bow .....	29	24	.....	5
Stillwater .....	297	408	111	.....
Sweet Grass .....	1,246	1,335	89	.....
Valley .....	591	794	203	.....
Wheatland .....	476	571	95	.....
Yellowstone .....	366	447	81	.....
Total .....	36,285	56,831	24,060	3,514
Net Increase .....	.....	.....	20,546	.....

COMPARISON OF AVERAGE VALUE OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS  
THAN \$35.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$39.18	\$41.80	\$ 2.62	\$ .....
Big Horn .....	35.20	34.78	.....	.42
Broadwater .....	37.00	35.00	.....	2.00
Carter .....	35.00	.....	.....	.....
Cascade .....	35.00	50.00	.....	15.00
Chouteau .....	25.87	42.30	16.43	.....
Custer .....	44.05	36.00	.....	8.05
Fallon .....	35.00	38.55	3.55	.....
Fergus .....	37.00	34.00	.....	3.00
Granite .....	35.00	35.00	.....	.....
Hill .....	37.00	.....	.....	.....
Jefferson .....	.....	37.00	.....	.....
Lewis and Clark .....	46.18	.....	.....	.....
Lincoln .....	32.00	32.73	1.73	.....
Mineral .....	38.75	35.00	3.75	.....
Missoula .....	41.76	50.00	8.24	.....
Musselshell .....	35.77	34.23	.....	1.54
Prairie .....	38.00	35.17	.....	2.83
Richland .....	43.32	38.17	.....	5.15
Rosebud .....	56.00	40.00	.....	16.00
Sanders .....	35.11	35.77	.66	.....
Silver Bow .....	54.00	50.00	.....	4.00
Stillwater .....	52.57	39.00	.....	13.57
Sweet Grass .....	35.00	36.00	1.00	.....
Valley .....	45.04	38.47	.....	6.57
Wheatland .....	41.50	35.00	.....	6.50
Yellowstone .....	42.15	39.21	.....	2.94
Averages .....	\$38.35	\$35.66	\$ .....	\$ 2.69

COMPARISON OF TOTAL VALUE OF THREE-YEAR-OLDS (CATTLE) AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 118,570	\$ 68,075	\$ .....	\$ 50,495
Big Horn .....	104,890	761,615	656,725	.....
Broadwater .....	9,280	6,180	.....	3,100
Carter .....	23,170	.....	.....	23,170
Cascade .....	4,585	9,400	4,815	.....
Chouteau .....	569	32,615	32,046	.....
Custer .....	64,365	111,620	47,255	.....
Fallon .....	12,250	2,930	.....	9,320
Feigus .....	826,480	747,827	.....	78,653
Granite .....	10,570	9,695	.....	875
Hill .....	9,506	.....	.....	9,506
Jefferson .....	.....	6,470	6,470	.....
Lewis and Clark .....	7,435	.....	.....	7,435
Lincoln .....	800	360	.....	440
Mineral .....	310	315	5	.....
Missoula .....	15,775	19,010	3,235	.....
Musselshell .....	5,009	8,423	3,414	.....
Prairie .....	2,400	9,390	6,990	.....
Richland .....	22,440	18,750	.....	3,690
Rosebud .....	12,365	76,155	63,790	.....
Sanders .....	9,235	3,005	.....	6,230
Silver Bow .....	1,555	1,215	.....	340
Stillwater .....	24,465	15,952	.....	8,513
Sweet Grass .....	43,975	49,118	5,143	.....
Valley .....	26,623	30,551	3,928	.....
Wheatland .....	19,750	20,205	455	.....
Yellowstone .....	15,429	17,528	2,099	.....
Total .....	\$1,391,801	\$2,026,404	\$836,370	\$201,767
Net increase .....			634,603	



COMPARISON OF NUMBER OF COWS (COMMON) AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	973	1,109	136	.....
Blaine .....	2,146	3,721	1,575	.....
Broadwater .....	1,548	793	.....	755
Carbon .....	3,220	4,333	1,113	.....
Carter .....	2,681	5,344	2,663	.....
Cascade .....	3,769	4,510	741	.....
Chouteau .....	4,629	5,736	1,107	.....
Custer .....	3,405	4,230	825	.....
Dawson .....	3,244	4,118	874	.....
Deer Lodge .....	594	387	.....	207
Fallon .....	4,300	1,893	.....	2,407
Fergus .....	9,593	1,037	444	.....
Granite .....	607	618	11	.....
Hill .....	4,799	5,630	831	.....
Jefferson .....	2,157	2,576	419	.....
Lincoln .....	756	728	.....	28
Madison .....	957	.....	.....	957
Meagher .....	492	773	281	.....
Mineral .....	545	397	52	.....
Missoula .....	2,462	2,337	.....	125
Musselshell .....	5,557	5,082	.....	475
Park .....	2,704	3,160	456	.....
Phillips .....	1,499	2,212	713	.....
Powell .....	1,087	1,256	169	.....
Prairie .....	2,377	3,873	1,496	.....
Ravalli .....	4,091	4,522	431	.....
Richland .....	.....	2,757	2,757	.....
Rosebud .....	.....	1,426	1,426	.....
Sanders .....	3,560	3,628	68	.....
Sheridan .....	.....	9,395	9,395	.....
Silver Bow .....	1,812	1,911	99	.....
Stillwater .....	2,672	3,836	1,164	.....
Sweet Grass .....	.....	2,406	2,406	.....
Teton .....	5,412	8,552	3,140	.....
Toole .....	1,818	2,416	598	.....
Valley .....	3,947	4,723	776	.....
Wheatland .....	1,417	2,899	1,482	.....
Wibaux .....	2,348	2,502	154	.....
Yellowstone .....	5,047	5,889	842	.....
Totals.....	98,025	131,715	38,644	4,954
Net increase .....	.....	.....	33,690	.....

COMPARISON OF AVERAGE VALUE OF COWS (COMMON) AS ASSESSED IN 1917 AND  
1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS  
THAN \$30.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn	\$34.77	\$35.26	\$ .49	\$ .....
Blaine	34.10	40.00	5.90	.....
Broadwater	31 00	30.00	.....	1 00
Carbon	37.28	30 00	.....	7.28
Carter	30.00	30 00	.....	.....
Cascade	33.35	30.00	.....	3.35
Chouteau	32.33	39.08	6.75	.....
Custer	32.25	30.70	.....	1.55
Dawson	32.44	30.61	.....	1.83
Deer Lodge	46.00	41 00	.....	5.00
Fallon	30.00	30.02	.02	.....
Fergus	34.00	31.00	.....	3.00
Granite	30.00	30 00	.....	.....
Hill	32.63	31 43	.....	1.20
Jefferson	50 00	50.00	.....	.....
Lincoln	30 72	30.62	.....	.10
Madison	40.00	.....	.....	.....
Meagher	35.00	35.00	.....	.....
Mineral	39.54	31.00	.....	8.54
Missoula	30.80	30.76	.....	.04
Musselshell	29.32	31.72	2.40	.....
Park	42.00	40.00	.....	2.00
Phillips	37.52	34.20	3.32	.....
Powell	35.00	35.00	.....	.....
Prairie	30.45	30.80	.35	.....
Ravalli	36.00	35.00	.....	1.00
Richland	.....	36.34	.....	.....
Rosebud	.....	44 00	.....	.....
Sanders	30.80	30.51	.....	.31
Sheridan	.....	35.53	.....	.....
Silver Bow	60.00	60.00	.....	.....
Stillwater	42.13	31.69	.....	10.44
Sweet Grass	.....	37.25	.....	.....
Teton	35.61	30.00	.....	5.61
Toole	33.47	31 04	.....	2.43
Valley	36.52	40.33	3.81	.....
Wheatland	39.90	35 00	.....	4.90
Wibaux	38.29	39.64	1.35	.....
Yellowstone	37.17	37.02	.....	.15
Average	\$34.98	\$31.28	\$ .....	\$ .70

COMPARISON OF TOTAL VALUE OF COWS (COMMON) AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$ 33,850	\$ 39,105	\$ 5,255	\$ .....
Blaine .....	73,126	127,709	54,574	.....
Broadwater .....	49,320	31,750	.....	17,570
Carbon .....	120,010	129,991	9,981	.....
Carter .....	80,450	160,320	79,870	.....
Cascade .....	123,785	135,027	11,242	.....
Chouteau .....	149,715	224,181	74,466	.....
Custer .....	103,831	129,870	26,039	.....
Dawson .....	106,875	130,187	23,312	.....
Deer Lodge .....	27,385	16,060	.....	11,325
Fallon .....	129,000	56,820	.....	72,180
Fergus .....	324,070	317,083	.....	6,987
Granite .....	18,210	18,540	330	.....
Hill .....	156,580	177,124	20,544	.....
Jefferson .....	109,155	130,150	20,995	.....
Lincoln .....	23,225	22,290	.....	935
Madison .....	38,050	.....	.....	38,050
Meagher .....	17,240	27,055	9,815	.....
Mineral .....	13,655	12,350	.....	1,305
Missoula .....	74,830	71,900	.....	2,930
Musselshell .....	162,955	161,236	.....	1,719
Park .....	113,910	126,705	12,795	.....
Phillips .....	56,255	75,663	19,408	.....
Powell .....	38,040	43,960	5,920	.....
Prairie .....	72,375	119,275	46,900	.....
Ravalli .....	150,575	158,294	7,719	.....
Richland .....	.....	100,183	100,183	.....
Rosebud .....	.....	62,845	62,845	.....
Sanders .....	109,647	110,695	1,048	.....
Sheridan .....	.....	333,876	333,876	.....
Silver Bow .....	108,945	114,695	5,750	.....
Stillwater .....	112,585	121,378	8,793	.....
Sweet Grass .....	.....	89,554	89,554	.....
Teton .....	192,730	256,560	63,830	.....
Toole .....	60,866	75,014	14,148	.....
Valley .....	144,155	190,490	46,335	.....
Wheatland .....	49,965	100,635	50,670	.....
Wibaux .....	89,915	99,186	9,271	.....
Yellowstone .....	187,510	218,035	30,525	.....
Total .....	\$3,428,820	\$4,515,776	\$1,239,957	\$153,001
Net increase .....	.....	.....	1,086,956	.....

## TAX AND LICENSE COMMISSION

COMPARISON OF NUMBER OF COWS (DAIRY) AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	998	1,206	208	.....
Carter .....	2	18	16	.....
Cascade .....	1,225	2,020	795	.....
Custer .....	372	471	99	.....
Deer Lodge .....	400	304	.....	96
Fallon .....	19	40	21	.....
Flathead .....	4,246	5,143	897	.....
Gallatin .....	2,812	3,519	707	.....
Granite .....	462	540	78	.....
Hill .....	.....	30	30	.....
Lewis and Clark .....	1,741	1,437	.....	304
Madison .....	.....	652	652	.....
Meagher .....	50	67	17	.....
Missoula .....	1,252	972	.....	280
Powell .....	441	226	.....	215
Richland .....	2,650	.....	.....	2,650
Rosebud .....	855	.....	.....	855
Sanders .....	387	.....	.....	387
Sheridan .....	8,492	.....	.....	8,492
Sweet Grass .....	2,364	.....	.....	2,364
Wheatland .....	.....	92	92	.....
Yellowstone .....	.....	100	100	.....
Total .....	28,768	16,837	3,712	15,643
Net decrease .....	.....	.....	.....	11,931

COMPARISON OF AVERAGE VALUE OF COWS (DAIRY) AS ASSESSED IN 1917 AND  
1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS  
THAN \$50.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$41.88	\$ 42.90	\$ 1.02	\$ .....
Carter .....	40.00	50.00	10.00	.....
Cascade .....	40.00	50.00	10.00	.....
Custer .....	68.37	81.55	13.18	.....
Deer Lodge .....	65.00	89.00	24.00	.....
Fallon .....	40.00	50.00	10.00	.....
Flathead .....	32.34	33.92	1.58	.....
Gallatin .....	35.00	47.00	12.00	.....
Granite .....	51.00	69.00	18.00	.....
Hill .....	.....	51.66	.....	.....
Lewis and Clark .....	44.89	53.11	8.22	.....
Madison .....	.....	40.00	.....	.....
Meagher .....	40.00	50.00	10.00	.....
Missoula .....	55.48	64.12	8.64	.....
Powell .....	40.00	50.00	10.00	.....
Richland .....	35.46	.....	.....	.....
Rosebud .....	60.00	.....	.....	.....
Sanders .....	42.32	.....	.....	.....
Sheridan .....	36.00	.....	.....	.....
Sweet Grass .....	36.00	.....	.....	.....
Wheatland .....	.....	50.00	.....	.....
Yellowstone .....	.....	100.00	.....	.....
Averages .....	\$39.06	\$47.04	\$ 7.98	\$ .....

COMPARISON OF TOTAL VALUE OF DAIRY COWS AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 41,880	\$ 51,745	\$ 9,865	\$ .....
Carter .....	80	900	820	.....
Cascade .....	49,000	101,000	52,000	.....
Custer .....	25,434	38,410	12,976	.....
Deer Lodge .....	26,000	24,610	.....	1,390
Fallon .....	760	2,000	1,240	.....
Flathead .....	137,330	174,493	37,163	.....
Gallatin.....	98,720	166,375	67,655	.....
Granite .....	23,880	37,025	13,145	.....
Hill .....	.....	1,550	1,550	.....
Lewis and Clark .....	78,155	76,310	.....	1,845
Madison .....	.....	26,085	26,085	.....
Meagher .....	2,000	3,350	1,350	.....
Missoula .....	68,475	62,325	.....	6,150
Powell .....	17,643	11,300	.....	6,343
Richland .....	94,245	.....	.....	94,245
Rosebud .....	51,980	.....	.....	51,980
Sanders .....	16,380	.....	.....	16,380
Sheridan .....	305,637	.....	.....	305,637
Sweet Grass .....	86,288	.....	.....	86,288
Wheatland .....	.....	4,600	4,600	.....
Yellowstone .....	.....	10,000	10,000	.....
Total .....	\$1,123,887	\$792,080	\$238,451	\$570,258
Net decrease .....	.....	.....	.....	331,807



COMPARISON OF NUMBER OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	34,320	33,259	.....	1,061
Big Horn .....	60,978	39,085	.....	21,893
Blaine .....	16,982	18,160	1,178	.....
Broadwater .....	7,543	8,781	1,238	.....
Carbon .....	8,598	7,702	.....	896
Carter .....	22,369	17,490	.....	4,879
Cascade .....	36,290	37,410	1,120	.....
Chouteau .....	14,147	14,391	244	.....
Custer .....	64,780	69,801	5,021	.....
Dawson .....	22,425	24,294	1,869	.....
Deer Lodge .....	1,230	1,398	168	.....
Fallon .....	7,378	11,301	3,923	.....
Flathead .....	6,718	7,845	1,127	.....
Gallatin .....	10,255	7,680	.....	2,575
Granite .....	6,033	6,124	91	.....
Hill .....	8,030	9,291	1,261	.....
Jefferson .....	7,704	6,151	.....	1,553
Lewis and Clark .....	27,209	24,544	.....	2,665
Lincoln .....	695	1,026	331	.....
Madison .....	28,551	34,355	5,774	.....
Meagher .....	20,780	21,095	315	.....
Mineral .....	48	28	.....	20
Missoula .....	4,210	4,057	.....	153
Musselshell .....	6,038	8,872	2,834	.....
Park .....	8,132	7,950	.....	182
Phillips .....	17,759	15,080	.....	2,679
Powell .....	9,029	10,799	1,170	.....
Prairie .....	9,135	7,577	.....	1,558
Ravalli .....	3,519	3,085	.....	434
Richland .....	10,193	12,531	2,338	.....
Rosebud .....	32,542	28,279	.....	4,263
Sanders .....	62	519	457	.....
Sheridan .....	5,829	5,483	.....	346
Silver Bow .....	1,353	1,282	.....	71
Stillwater .....	6,641	3,846	.....	2,795
Sweet Grass .....	9,387	7,151	.....	2,236
Teton .....	19,162	26,432	7,270	.....
Toole .....	3,917	6,509	2,592	.....
Valley .....	14,261	14,540	288	.....
Wheatland .....	10,997	10,884	.....	113
Wibaux .....	3,688	4,515	827	.....
Yellowstone .....	8,082	9,224	1,142	.....
Total .....	597,029	589,833	43,178	50,374
Net decrease .....				7,196

## COMPARISON OF AVERAGE VALUE OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—\$20.00 PER HEAD.)

County	1917.	1918	Increase	Decrease
Beaverhead .....	\$28.95-	\$20 00	\$ 1.05	\$ .....
Big Horn .....	30.07	33 09	2.02	.....
Blaine .....	31.40	30.58	.....	.82
Broadwater .....	30 00	30 00	.....	.....
Carbon .....	30.00	30.00	.....	.....
Carter .....	30 00	30.00	.....	.....
Cascade .....	30.00	30 00	.....	.....
Chouteau .....	30.80	38.37	7.57	.....
Custer .....	30.52	30.09-	.....	.52
Dawson .....	29.82	29 35	.....	.47
Deer Lodge .....	35.00	33 00	2.00	.....
Fallon .....	30 00-	30 00	.....	.....
Flathead .....	29 35	30.55	1.20	.....
Gallatin .....	31.00	36.00	5.00	.....
Granite .....	30 09	30 00	.....	.....
Hill .....	30 15	30.46	.31	.....
Jefferson .....	30.00	30.00	.....	.....
Lewis and Clark .....	32.04	31.44	.....	.60
Lincoln .....	29.47	29 50	.03	.....
Madison .....	30.00	30.00	.....	.....
Meagher .....	30 00	30.00	.....	.....
Mineral .....	31.25	30.35	.....	.90
Missoula .....	29.47	30 00	.53	.....
Musselshell .....	30 14	29.94	.....	.20
Park .....	36 35	36.00	.....	.35
Phillips .....	30.40	30.21	.....	.19
Powell .....	30 00	30 00	.....	.....
Prairie .....	30 15	30.00	.....	.15
Ravalli .....	30.00	30.00	.....	.....
Richland .....	30.87	26.60	4.27	.....
Rosebud .....	39 00	35.00	.....	4.00
Sanders .....	30.80	30.00	.....	.80
Sheridan .....	35 39	35 26	.....	.07
Silver Bow .....	32.00	35.00	3.00	.....
Stillwater .....	42.50	38 86	.....	3.64
Sweet Grass .....	30 00	30 00	.....	.....
Teton .....	30.00	30 00	.....	.....
Toole .....	31.40	30.57	.....	.83
Valley .....	32.80	31.37	1.57	.....
Wheatland .....	30.07	30.00	.....	.07
Wibaux .....	35.75	32 10	.....	3.65
Yellowstone .....	31.08	34.00	2.92	.....
Averages .....	\$31.17	\$31.15	\$ .....	\$ .02

## COMPARISON OF TOTAL VALUE OF STOCK CATTLE AS ASSESSED IN 1917 AND 1918

## —BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 993,915	\$ 998,355	\$ 4,440	\$.....
Big Horn .....	1,833,670	1,294,395	.....	539,275
Blaine .....	533,053	555,365	22,312	.....
Broadwater .....	226,290	263,430	37,140	.....
Carbon .....	257,955	231,062	.....	26,893
Carter .....	671,070	524,700	.....	146,370
Cascade .....	1,088,705	1,122,310	33,605	.....
Chouteau .....	435,995	552,168	116,173	.....
Custer .....	1,975,756	2,094,045	118,289	.....
Dawson .....	668,369	713,065	44,696	.....
Deer Lodge .....	42,795	46,650	3,855	.....
Fallon .....	221,340	339,030	117,690	.....
Flathead .....	198,225	239,715	41,490	.....
Gallatin .....	319,436	284,398	.....	35,038
Granite .....	180,990	183,720	2,730	.....
Hill .....	242,110	283,088	40,978	.....
Jefferson .....	237,481	184,755	.....	52,726
Lewis and Clark .....	871,320	771,825	.....	99,495
Lincoln .....	20,485	30,270	9,785	.....
Madison .....	863,405	1,030,925	167,520	.....
Meagher .....	623,400	632,850	9,450	.....
Mineral .....	1,500	850	.....	650
Missoula .....	124,070	121,695	.....	2,375
Musselshell .....	181,990	265,668	83,678	.....
Park .....	295,790	278,960	.....	16,830
Phillips .....	539,995	455,485	.....	84,510
Powell .....	270,890	323,959	53,069	.....
Prairie .....	275,490	227,367	.....	48,123
Ravalli .....	106,087	93,674	.....	12,413
Richland .....	314,640	333,370	18,730	.....
Rosebud .....	1,300,130	1,002,420	.....	797,710
Sanders .....	1,910	15,870	13,960	.....
Sheridan .....	206,370	193,437	.....	12,933
Silver Bow .....	43,975	44,885	910	.....
Stillwater .....	282,125	149,456	.....	132,669
Sweet Grass .....	281,685	214,982	.....	66,703
Teton .....	571,860	792,960	221,100	.....
Toole .....	122,970	195,660	72,690	.....
Valley .....	467,840	500,170	32,330	.....
Wheatland .....	330,630	327,720	.....	2,910
Wibaux .....	131,835	145,035	13,200	.....
Yellowstone .....	251,210	313,080	61,870	.....
Total .....	\$18,608,757	\$18,372,824	\$1,341,630	\$1,577,623
Net Increase .....	.....	.....	.....	235,933

COMPARISON OF NUMBER OF THOROUGHBRED CATTLE AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	333	701	368	.....
Blaine .....	107	220	113	.....
Broadwater .....	.....	292	292	.....
Carbon .....	.....	249	249	.....
Cascade .....	255	197	.....	58
Chouteau .....	355	342	.....	13
Custer .....	1,184	.....	.....	1,184
Gallatin .....	616	761	145	.....
Granite .....	139	138	.....	1
Hill .....	26	36	10	.....
Jefferson .....	190	92	.....	98
Lewis and Clark .....	216	164	.....	52
Lincoln .....	.....	3	3	.....
Madison .....	395	503	108	.....
Meagher .....	390	145	.....	245
Missoula .....	188	225	37	.....
Musselshell .....	98	170	72	.....
Phillips .....	35	.....	.....	35
Powell .....	780	.....	.....	780
Ravalli .....	197	244	47	.....
Sanders .....	.....	22	22	.....
Sheridan .....	143	129	.....	14
Stillwater .....	126	167	41	.....
Sweet Grass .....	278	.....	.....	278
Teton .....	108	302	194	.....
Toole .....	32	33	1	.....
Valley .....	23	46	23	.....
Wheatland .....	231	486	255	.....
Wibaux .....	51	44	.....	7
Yellowstone .....	.....	90	90	.....
Total .....	6,496	5,801	2,070	2,765
Net Decrease .....	.....	.....	.....	695

COMPARISON OF AVERAGE VALUE OF THOROUGHbred CATTLE AS ASSESSED IN  
1917 AND 1918—BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—PUREBREDS—  
DISCRETION OF ASSESSOR BUT NOT LESS THAN \$75.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Big Horn .....	\$ 50.60	\$ 53.38	\$ 2.78	\$ .....
Blaine .....	53.59	62.79	9.20	.....
Broadwater.....	.....	75 00	.....	.....
Carbon .....	.....	75.00	.....	.....
Cascade .....	80.00	110 00	30.00	.....
Chouteau .....	52.68	66.80	13.12	.....
Custer .....	59.19	.....	.....	.....
Gallatin .....	103.00	109.00	6.00	.....
Granite .....	66.00	89 00	23.00	.....
Hill .....	35.00	75.69	40.69	.....
Jefferson .....	55.00	80.00	25.00	.....
Lewis and Clark .....	73.61	74.10	49	.....
Lincoln .....	.....	70.00	.....	.....
Madison .....	45.00	76.00	31 00	.....
Meagher .....	55.00	96 00	41.00	.....
Missoula .....	81.35	79.07	2.28	.....
Musselshell .....	93.06	68.29	.....	24.77
Phillips .....	51.71	.....	.....	.....
Powell .....	75 00	.....	.....	.....
Ravalli .....	54.00	55 00	1.00	.....
Sanders .....	.....	75.00	.....	.....
Sheridan .....	66.97	78 00	11.03	.....
Stillwater .....	83.80	87.56	3.76	.....
Sweet Grass .....	55.00	.....	.....	.....
Teton .....	53.24	56 00	2.76	.....
Toole .....	135.62	114.00	.....	21.62
Valley .....	109.00	62 02	.....	46.98
Wheatland .....	59 91	75.00	15.09	.....
Wibaux .....	41.27	67.70	26.43	.....
Yellowstone .....	.....	74.00	.....	.....
Averages .....	\$ 58.73	\$ 77.03	\$ 18.30	\$ ....



COMPARISON OF TOTAL VALUE OF THOROUGHbred CATTLE AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn	\$ 16,850	\$ 37,420	\$ 20,570	\$ .....
Blaine	5,735	13,815	8,080	.....
Broadwater	.....	21,950	21,950	.....
Carbon	5,195	18,710	13,515	.....
Cascade	20,310	21,020	710	.....
Chouteau	18,704	22,848	4,144	.....
Custer	70,510	.....	.....	70,510
Gallatin	63,440	\$3,640	20,200	.....
Granite	9,075	12,375	3,300	.....
Hill	910	2,725	1,815	.....
Jefferson	10,605	7,505	.....	3,100
Lewis and Clark	15,900	12,150	.....	3,750
Lincoln	.....	210	210	.....
Madison	17,775	38,475	20,700	.....
Meagher	21,710	14,000	.....	7,710
Missoula	14,305	17,790	3,485	.....
Musselshell	9,110	11,610	2,500	.....
Phillips	1,810	.....	.....	1,810
Powell	5,760	.....	.....	5,760
Ravalli	10,760	13,639	2,879	.....
Sanders	.....	1,650	1,650	.....
Sheridan	9,577	10,065	488	.....
Stillwater	10,560	14,620	4,060	.....
Sweet Grass	15,380	.....	.....	15,380
Teton	5,750	16,910	11,160	.....
Toole	3,340	3,775	435	.....
Valley	2,500	2,853	353	.....
Wheatland	13,840	37,078	23,238	.....
Wibaux	2,105	3,375	1,270	.....
Yellowstone	.....	6,640	6,640	.....
Total	\$381,516	\$446,848	\$173,352	\$108,020
Net Increase	.....	.....	65,332	.....

COMPARISON OF NUMBER OF GRADED CATTLE AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade	500	390	.....	110
Deer Lodge	264	247	.....	17
Hill	8	.....	.....	8
Lincoln	2	7	5	.....
Phillips	.....	44	44	.....
Sanders	.....	318	318	.....
Toole	.....	24	24	.....
Total	774	1,030	391	135
Net Increase	.....	.....	256	.....

COMPARISON OF AVERAGE VALUE OF GRADED CATTLE AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$ 45.00	\$70.00	\$25.00	\$ .....
Deer Lodge .....	83.00	96.00	13.00	.....
Hill .....	105.60	.....	.....	.....
Lewis and Clark .....	55.00	.....	.....	.....
Lincoln .....	.....	37.71	.....	.....
Phillips .....	.....	56.59	.....	.....
Sanders .....	.....	38.49	.....	.....
Toole .....	.....	52.00	.....	.....
Average .....	\$ 58.67	\$64.10	\$ 5.43	\$ .....

COMPARISON OF TOTAL VALUE OF GRADED CATTLE AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$22,500	\$26,000	\$ 3,500	\$.....
Deer Lodge .....	21,080	23,800	1,820	.....
Hill .....	845	.....	.....	845
Lincoln .....	110	250	140	.....
Phillips .....	.....	2,490	2,490	.....
Sanders .....	.....	12,240	12,240	.....
Toole .....	.....	1,250	1,250	.....
Total .....	\$45,435	\$66,030	\$21,440	\$845
Net increase .....	.....	.....	20,595	.....

COMPARISON OF NUMBER OF CULLS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	839	1,052	213	.....
Maine .....	39	.....	.....	39
Broadwater .....	76	.....	.....	76
Carbon .....	217	.....	.....	217
Carter .....	200	119	.....	81
Cascade .....	.....	200	200	.....
Custer .....	.....	1,146	1,146	.....
Deer Lodge .....	7	.....	.....	7
Fallon .....	132	41	.....	91
Powell .....	.....	87	87	.....
Prairie .....	268	271	3	.....
Richland .....	59	69	10	.....
Sanders .....	17	.....	.....	17
Silver Bow .....	.....	2	2	.....
Sweet Grass .....	.....	233	233	.....
Valley .....	170	158	.....	12
Yellowstone .....	235	227	.....	8
Total .....	2,259	3,605	1,894	548
Net increase .....	.....	.....	1,346	.....

COMPARISON OF AVERAGE VALUE OF BULLS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 50.45	\$ 51.90	\$ 1.45	\$ .....
Blaine .....	55.15	.....	.....	.....
Broadwater .....	50.00	.....	.....	.....
Carbon .....	50.00	.....	.....	.....
Carter .....	41.45	52.52	11.07	.....
Cascade .....	.....	60.00	.....	.....
Custer .....	.....	61.00	.....	.....
Deer Lodge .....	123.00	.....	.....	.....
Fallon .....	50.00	50.00	.....	.....
Powell .....	.....	75.00	.....	.....
Prairie .....	51.68	73.30	21.62	.....
Richland .....	36.86	39.20	2.34	.....
Sanders .....	47.35	.....	.....	.....
Silver Bow .....	.....	350.00-	.....	.....
Sweet Grass .....	.....	63.00	.....	.....
Valley .....	55.50	53.65	.....	1.85
Yellowstone .....	48.94	54.20	5.26	.....
Average .....	\$ 49.87	\$ 58.40	\$ 8.53	\$ .....

COMPARISON OF TOTAL VALUE OF BULLS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 42,335	\$ 54,600	\$ 12,265	\$ .....
Blaine .....	2,150	.....	.....	2,150
Broadwater .....	3,800	.....	.....	3,800
Carbon .....	10,850	.....	.....	10,850
Carter .....	8,290	6,250	.....	2,040
Cascade .....	.....	12,000	12,000	.....
Custer .....	.....	70,956	70,956	.....
Deer Lodge .....	865	.....	.....	865
Fallon .....	6,600	2,050	.....	4,550
Powell .....	.....	6,550	6,550	.....
Prairie .....	13,850	19,865	6,015	.....
Richland .....	2,175	2,715	540	.....
Sanders .....	805	.....	.....	805
Silver Bow .....	.....	700	700	.....
Sweet Grass .....	.....	14,055	14,055	.....
Valley .....	9,439	8,477	.....	962
Yellowstone .....	11,500	12,299	799	.....
Total .....	\$112,659	\$210,517	\$123,880	\$26,022
Net increase .....	.....	.....	97,858	.....

## COMPARISON OF NUMBER OF SHEEP AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	190,238	203,903	13,665	.....
Big Horn .....	6,286	29,179	22,893	.....
Blaine .....	100,718	84,273	.....	16,445
Broadwater .....	35,298	35,361	63	.....
Carbon .....	24,346	33,067	8,721	.....
Carter .....	44,836	42,053	.....	2,783
Cascade .....	90,542	78,620	.....	11,922
Chouteau .....	47,530	41,989	.....	5,541
Custer .....	57,588	43,455	.....	14,133
Dawson .....	85,411	54,593	.....	30,818
Deer Lodge .....	1,289	1,492	203	.....
Fallon .....	6,827	3,328	.....	3,499
Fergus .....	77,687	77,037	.....	650
Flathead .....	2,089	3,703	1,614	.....
Gallatin .....	17,049	23,815	6,766	.....
Granite .....	12,374	14,831	2,457	.....
Hill .....	26,580	20,479	.....	6,101
Jefferson .....	5,064	3,425	.....	1,639
Lewis and Clark .....	88,409	76,606	.....	11,803
Lincoln .....	18	12	.....	6
Madison .....	132,907	129,594	.....	3,313
Meagher .....	127,625	115,827	.....	11,798
Mineral .....	80	150	70	.....
Missoula .....	3,340	5,480	2,140	.....
Musselshell .....	17,719	13,841	.....	3,878
Park .....	62,458	58,510	.....	3,948
Phillips .....	56,894	38,864	.....	18,030
Powell .....	71,031	78,597	7,566	.....
Prairie .....	18,923	13,583	.....	5,340
Ravalli .....	19,863	28,103	8,240	.....
Richland .....	2,626	2,078	.....	548
Rosebud .....	77,054	78,752	1,698	.....
Sanders .....	2,820	4,304	1,484	.....
Sheridan .....	2,676	4,016	1,370	.....
Silver Bow .....	13,483	10,824	.....	2,658
Stillwater .....	27,773	22,031	.....	5,742
Sweet Grass .....	96,653	76,342	.....	20,311
Teton .....	82,274	63,857	.....	18,417
Toole .....	29,948	28,340	.....	1,608
Valley .....	57,860	33,654	.....	24,206
Wheatland .....	69,948	57,365	.....	12,583
Wibaux .....	1,689	1,449	.....	240
Yellowstone .....	45,547	60,102	14,555	.....
Total .....	1,941,269	1,796,914	93,505	237,960
Net decrease .....				144,455

COMPARISON OF AVERAGE VALUE OF SHEEP AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$8.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$5.00	\$8.08	\$3.08	\$ .....
Big Horn .....	5.00	7.93	2.93	.....
Blaine .....	5.00	8.00	3.00	.....
Broadwater .....	5.00	8.00	3.00	.....
Carbon .....	5.00	8.00	3.00	.....
Carter .....	5.00	8.00	3.00	.....
Cascade .....	5.20	8.00	2.80	.....
Chouteau .....	4.87	8.00	3.13	.....
Custer .....	5.00	8.00	3.00	.....
Dawson .....	5.17	8.71	3.54	.....
Deer Lodge .....	7.00	8.00	1.00	.....
Fallon .....	5.00	8.00	3.00	.....
Fergus .....	5.00	7.95	2.95	.....
Flathead .....	5.05	8.00	2.95	.....
Gallatin .....	5.30	8.11	2.81	.....
Granite .....	5.00	8.00	3.00	.....
Hill .....	5.05	8.00	2.95	.....
Jefferson .....	6.00	8.00	2.00	.....
Lewis and Clark .....	5.00	8.00	3.00	.....
Lincoln .....	5.00	7.08	2.08	.....
Madison .....	5.00	8.00	3.00	.....
Meagher .....	5.00	8.00	3.00	.....
Mineral .....	7.00	8.00	1.00	.....
Missoula .....	5.00	8.05	3.05	.....
Musselshell .....	4.99	9.12	4.13	.....
Park .....	5.00	8.00	3.00	.....
Phillips .....	5.00	8.00	3.00	.....
Powell .....	5.00	6.00	1.00	.....
Prairie .....	5.00	8.00	3.00	.....
Ravalli .....	4.00	8.00	4.00	.....
Richland .....	6.20	8.30	2.10	.....
Rosebud .....	6.00	8.00	2.00	.....
Sanders .....	5.00	8.00	3.00	.....
Sheridan .....	6.00	6.00	.....	.....
Silver Bow .....	5.00	8.00	3.00	.....
Stillwater .....	5.71	8.47	2.76	.....
Sweet Grass .....	4.85	8.33	3.48	.....
Teton .....	5.00	10.00	5.00	.....
Toole .....	5.00	8.02	3.02	.....
Valley .....	5.11	8.11	3.00	.....
Wheatland .....	5.14	8.00	2.86	.....
Wibaux .....	5.00	8.00	3.00	.....
Yellowstone .....	4.95	8.65	3.70	.....
Average .....	\$5.08	\$8.07	\$2.99	\$ .....



COMPARISON OF TOTAL VALUE OF SHEEP AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 952,587	\$ 1,647,982	\$ 695,395	\$ .....
Big Horn .....	31,431	231,250	199,819	.....
Blaine .....	503,590	674,190	170,600	.....
Broadwater .....	176,490	282,888	106,398	.....
Carbon .....	121,730	264,540	142,810	.....
Carter .....	224,180	336,424	112,244	.....
Cascade .....	454,335	628,966	174,631	.....
Chouteau .....	231,625	335,935	104,310	.....
Custer .....	287,940	347,641	59,701	.....
Dawson .....	441,398	477,984	36,586	.....
Deer Lodge .....	9,020	12,542	3,522	.....
Fallon .....	34,135	26,624	.....	7,511
Feigus .....	387,405	611,310	223,905	.....
Flathead .....	10,560	29,625	19,065	.....
Gallatin .....	90,572	194,925	104,353	.....
Granite .....	61,917	118,648	56,731	.....
Hill .....	134,250	163,832	29,582	.....
Jefferson .....	34,230	28,918	.....	5,312
Lewis and Clark .....	442,045	612,765	170,720	.....
Lincoln .....	90	85	.....	5
Madison .....	664,185	1,038,635	374,450	.....
Meagher .....	638,125	926,614	288,489	.....
Mineral .....	560	1,200	640	.....
Missoula .....	16,710	43,845	27,135	.....
Musselshell .....	88,583	126,295	37,712	.....
Park .....	312,375	468,090	155,715	.....
Phillips .....	284,470	310,574	26,104	.....
Powell .....	355,155	471,572	116,417	.....
Prairie .....	94,615	108,686	14,071	.....
Ravalli .....	96,680	225,581	128,901	.....
Richland .....	16,280	17,252	972	.....
Rosebud .....	468,180	675,285	207,105	.....
Sanders .....	14,100	34,432	20,332	.....
Sheridan .....	16,065	24,276	8,211	.....
Silver Bow .....	63,410	86,590	23,180	.....
Stillwater .....	158,622	186,725	28,103	.....
Sweet Grass .....	478,681	606,988	128,307	.....
Teton .....	411,370	638,570	227,200	.....
Toole .....	149,740	227,313	77,573	.....
Valley .....	298,060	272,991	.....	25,069
Wheatland .....	360,800	458,996	98,196	.....
Wibaux .....	8,445	11,592	3,147	.....
Yellowstone .....	225,912	520,097	294,185	.....
Total .....	\$9,850,653	\$14,509,273	\$4,696,517	\$37,897
Net Increase .....			4,658,620	

## COMPARISON OF NUMBER OF LAMBS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....		15	15	
Blaine .....	43,860	498		43,362
Broadwater .....	5,370	2,000		3,370
Carbon .....	1,690	11,063	9,373	
Carter .....	4,557			4,557
Cascade .....	16,253	3,320		12,933
Chouteau .....	11,637			11,637
Custer .....	6,618	4,063		2,555
Dawson .....	7,458	2,315		5,143
Deer Lodge .....	415	3		412
Fallon .....	8			8
Fergus .....	22,252	8,784		13,468
Gallatin .....	2,947			2,947
Granite .....	5,793			5,793
Hill .....	3,950			3,950
Jefferson .....	16			16
Missoula .....	2,636			2,636
Park .....	916			916
Phillips .....	9,851	3,800		6,051
Prairie .....	2,758			2,758
Rosebud .....	26,783	3,006		23,777
Sheridan .....	1,052	33		1,019
Stillwater .....	2,547			2,547
Sweet Grass .....	7,847	12,943	5,096	
Teton .....	6,058	7,948	1,890	
Valley .....	8,166	6,333		1,833
Wibaux .....	250			250
Yellowstone .....	13,670	4,920		8,750
Total .....	215,358	71,044	16,374	160,688
Net decrease .....				144,314

COMPARISON OF AVERAGE VALUE OF LAMBS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$.....	\$8.13	\$.....	\$.....
Blaine .....	4.00	6.02	2.02	.....
Broadwater .....	4.00	5.00	1.00	.....
Carbon .....	4.00	8.00	4.00	.....
Carter .....	4.00	.....	.....	.....
Cascade .....	4.78	8.00	3.22	.....
Chouteau .....	4.33	.....	.....	.....
Custer .....	4.00	8.00	4.00	.....
Dawson .....	4.00	8.00	4.00	.....
Deer Lodge .....	4.00	6.66	2.66	.....
Fallon .....	4.00	.....	.....	.....
Fergus .....	4.00	5.00	1.00	.....
Gallatin .....	4.00	.....	.....	.....
Granite .....	4.00	.....	.....	.....
Hill .....	4.00	.....	.....	.....
Jefferson .....	4.66	.....	.....	.....
Missoula .....	4.00	.....	.....	.....
Park .....	4.00	.....	.....	.....
Phillips .....	4.00	7.76	3.76	.....
Prairie .....	4.00	.....	.....	.....
Rosebud .....	5.00	.....	.....	.....
Sheridan .....	4.00	4.48	.48	.....
Stillwater .....	6.64	.....	.....	.....
Sweet Grass .....	4.00	6.00	2.00	.....
Teton .....	4.00	8.20	4.20	.....
Valley .....	4.00	8.03	4.03	.....
Wibaux .....	4.00	.....	.....	.....
Yellowstone .....	4.06	8.00	3.94	.....
Average .....	\$4.24	\$7.16	\$2.92	\$.....

COMPARISON OF TOTAL VALUE OF LAMBS AS ASSESSED IN 1918 AND 1917—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Big Horn .....	\$ .....	\$ 122	\$ 122	\$ .....
Blaine .....	175,424	3,000	.....	172,424
Broadwater .....	21,480	10,000	.....	11,480
Carbon .....	6,760	88,504	81,744	.....
Carter .....	18,228	.....	.....	18,228
Cascade .....	67,937	26,550	.....	41,387
Chouteau .....	50,548	.....	.....	50,548
Custer .....	26,472	32,504	6,032	.....
Dawson .....	29,835	18,420	.....	11,415
Deer Lodge .....	1,650	20	.....	1,630
Fallon .....	32	.....	.....	32
Fergus .....	91,465	45,247	.....	46,218
Gallatin .....	11,788	.....	.....	11,788
Granite .....	23,172	.....	.....	23,172
Hill .....	15,820	.....	.....	15,820
Jefferson .....	75	.....	.....	75
Missoula .....	10,540	.....	.....	10,540
Park .....	3,665	.....	.....	3,665
Phillips .....	39,404	29,500	.....	9,904
Prairie .....	11,032	.....	.....	11,032
Rosebud .....	141,375	21,560	.....	119,815
Sheridan .....	4,215	148	.....	4,067
Stillwater .....	16,913	.....	.....	16,913
Sweet Grass .....	32,103	77,670	45,567	.....
Teton .....	24,232	65,150	40,918	.....
Valley .....	32,865	50,888	18,023	.....
Wibaux .....	1,000	.....	.....	1,000
Yellowstone .....	55,580	39,360	.....	16,220
Total .....	\$913,610	\$508,643	\$192,406	\$597,373
Net decrease .....	.....	.....	.....	404,967

## COMPARISON OF NUMBER OF RAMS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	2,855	4,149	1,294	.....
Big Horn .....	21	.....	.....	21
Blaine .....	1,106	847	.....	259
Broadwater .....	205	158	.....	47
Carbon .....	372	515	143	.....
Carter .....	942	480	.....	462
Cascade .....	1,120	1,016	.....	104
Chouteau .....	453	605	152	.....
Custer .....	711	567	.....	144
Dawson .....	473	563	90	.....
Fallon .....	47	20	.....	27
Fergus .....	719	685	.....	34
Gallatin .....	204	834	630	.....
Granite .....	106	174	68	.....
Hill .....	120	91	.....	29
Jefferson .....	76	64	.....	12
Madison .....	1,047	1,794	747	.....
Meagher .....	1,321	1,720	399	.....
Missoula .....	132	168	36	.....
Musselshell .....	750	148	.....	602
Park .....	962	757	.....	205
Phillips .....	211	354	143	.....
Powell .....	702	1,681	979	.....
Prairie .....	1,485	150	.....	1,335
Richland .....	2	15	13	.....
Rosebud .....	604	551	.....	53
Sheridan .....	1	39	38	.....
Stillwater .....	226	317	91	.....
Sweet Grass .....	700	764	64	.....
Teton .....	364	412	48	.....
Toole .....	36	.....	.....	36
Valley .....	472	163	.....	309
Wheatland .....	793	524	.....	269
Wibaux .....	16	.....	.....	16
Yellowstone .....	1,367	561	.....	806
Total .....	20,721	20,886	4,935	4,770
Net increase .....	.....	.....	165	.....



COMPARISON OF AVERAGE VALUE OF RAMS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$10.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 7.08	\$10.24	\$ 3.16	\$ .....
Big Horn .....	5.70	.....	.....	.....
Blaine .....	7.59	10.00	2.41	.....
Broadwater .....	5.00	10.00	5.00	.....
Carbon .....	8.00	10.00	2.00	.....
Carter .....	8.00	10.00	2.00	.....
Cascade .....	7.25	10.00	2.75	.....
Chouteau .....	6.33	10.00	3.67	.....
Custer .....	7.11	10.00	2.89	.....
Dawson .....	5.08	10.16	5.08	.....
Fallon .....	8.00	10.00	2.00	.....
Fergus .....	8.00	10.00	2.00	.....
Gallatin .....	10.00	10.00	.....	.....
Granite .....	7.00	10.00	3.00	.....
Hill .....	5.00	10.00	5.00	.....
Jefferson .....	5.00	10.00	5.00	.....
Madison .....	8.00	10.00	2.00	.....
Meagher .....	8.00	10.00	2.00	.....
Missoula .....	4.87	10.00	5.13	.....
Musselshell .....	4.04	22.96	18.92	.....
Park .....	6.50	10.20	3.70	.....
Phillips .....	5.00	10.00	5.00	.....
Powell .....	5.00	6.00	1.00	.....
Prairie .....	5.00	10.00	5.00	.....
Richland .....	3.00	9.00	6.00	.....
Rosebud .....	10.00	10.00	.....	.....
Sheridan .....	10.00	9.89	.....	.11
Stillwater .....	10.05	10.00	.....	.05
Sweet Grass .....	8.43	10.33	1.60	.....
Teton .....	10.01	10.00	.....	.01
Toole .....	8.61	.....	.....	.....
Valley .....	8.00	9.82	1.82	.....
Wheatland .....	8.00	10.00	2.00	.....
Wibaux .....	5.00	.....	.....	.....
Yellowstone .....	5.00	10.26	5.26	.....
Average .....	\$ 7.02	\$ 9.85	\$ 2.83	\$ .....

COMPARISON OF TOTAL VALUE OF RAMS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 20,235	\$ 42,490	\$22,255	\$ .....
Big Horn .....	120	.....	.....	120
Blaine .....	8,392	8,485	93	.....
Broadwater .....	1,030	1,580	550	.....
Carbon .....	2,980	5,150	2,170	.....
Carter .....	7,536	4,800	.....	2,736
Cascade .....	8,124	10,160	2,036	.....
Chouteau .....	2,868	6,054	3,186	.....
Custer .....	5,057	5,670	613	.....
Dawson .....	2,402	5,720	3,318	.....
Fallon .....	376	200	.....	176
Fergus .....	5,710	6,840	1,130	.....
Gallatin .....	2,040	8,340	6,300	.....
Granite .....	740	1,740	1,000	.....
Hill .....	600	910	310	.....
Jefferson .....	380	640	260	.....
Madison .....	8,380	17,940	9,560	.....
Meagher .....	10,568	17,200	6,632	.....
Missoula .....	585	1,680	1,095	.....
Musselshell .....	3,030	3,398	368	.....
Park .....	6,190	7,825	1,635	.....
Phillips .....	1,055	3,540	2,485	.....
Powell .....	3,570	10,088	6,518	.....
Prairie .....	7,425	1,500	.....	5,925
Richland .....	600	140	.....	460
Rosebud .....	6,040	5,510	.....	530
Sheridan .....	10	386	376	.....
Stillwater .....	2,270	3,166	896	.....
Sweet Grass .....	6,115	7,838	1,723	.....
Teton .....	3,645	4,120	475	.....
Toole .....	310	.....	.....	310
Valley .....	3,787	1,601	.....	2,186
Wheatland .....	6,318	5,266	.....	1,052
Wibaux .....	80	.....	.....	80
Yellowstone .....	6,847	5,760	.....	1,087
Total .....	\$145,415	\$205,737	\$74,984	\$14,662
Net increase .....	.....	.....	60,322	.....

## COMPARISON OF NUMBER OF HOGS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	753	1,259	506	
Big Horn	1,164	846		318
Blaine	978	414		564
Broadwater	1,126	877		249
Carbon	3,576	3,184		392
Carter	238	233		5
Cascade	4,128	3,469		659
Chouteau	3,211			3,211
Custer	1,631	1,325		306
Dawson	3,631	2,473		1,158
Deer Lodge		233	233	
Fallon	1,292	768		524
Flathead	1,840	2,021	181	
Gallatin	2,465	2,485	20	
Granite	627	548		79
Hill	1,765	1,275		490
Jefferson	415	398		17
Lewis and Clark	1,604	1,540		64
Lincoln	205	198		7
Madison	3,268	1,895		1,373
Meagher	854	636		218
Mineral	126	166	40	
Missoula	2,361	1,993		368
Musselshell	1,942	1,740		202
Park	3,716	3,280		436
Phillips	434	601	167	
Powell	889	941	52	
Prairie	1,485	1,060		425
Ravalli	4,465	3,453		1,012
Richland		1,916	1,916	
Rosebud	1,305	1,005		300
Sanders	738	454		284
Sheridan	2,993	2,581		412
Silver Bow	1,048	1,220	172	
Stillwater	2,840	2,288		552
Sweet Grass	1,331	1,345	14	
Teton	2,941	2,476		465
Toole	843	687		156
Valley	1,810	1,307		503
Wheatland	1,331	1,151		180
Wilbaux	850	644		206
Yellowstone	2,922	3,334	412	
Total	71,141	59,719	3,713	15,135
Net decrease				11,422

COMPARISON OF AVERAGE VALUE OF HOGS AS ASSESSED IN 1917 AND 1918—BY  
COUNTIES. (ASSESSOR'S SCHEDULE, 1918—NOT LESS THAN \$7.00 PER HEAD.)

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 7.56	\$ 8.01	\$ .45	\$ .....
Big Horn .....	5.47	7.53	2.06	.....
Blaine .....	5.10	9.89	4.79	.....
Broadwater .....	5.00	7.00	2.00	.....
Carbon .....	5.00	7.00	2.00	.....
Carter .....	.....	7.00	.....	.....
Cascade .....	5.60	7.00	1.40	.....
Chouteau .....	5.05	.....	.....	.....
Custer .....	5.92	7.77	1.85	.....
Dawson .....	5.90	7.38	1.48	.....
Deer Lodge .....	.....	9.00	.....	.....
Fallon .....	5.00	7.00	2.00	.....
Flathead .....	7.57	8.63	1.06	.....
Gallatin .....	7.42	11.00-	3.58	.....
Granite .....	7.00	9.00	2.00	.....
Hill .....	5.13	7.37	2.24	.....
Jefferson .....	5.00	7.00	2.00	.....
Lewis and Clark .....	5.05	7.21	2.16	.....
Lincoln .....	5.07	6.82-	1.75	.....
Madison .....	6.00	10.00	4.00	.....
Meagher .....	9.00	9.00	.....	.....
Mineral .....	5.16	7.30	2.14	.....
Missoula .....	5.00	7.49	2.49	.....
Musselshell .....	4.95	8.51	3.56	.....
Park .....	6.91	7.00	.09	.....
Phillips .....	5.00	7.15	2.15	.....
Powell .....	5.00	7.00	2.00	.....
Prairie .....	5.00	7.08	2.08	.....
Ravalli .....	4.90	7.15	2.25	.....
Richland .....	.....	7.35	.....	.....
Rosebud .....	9.00	9.00	.....	.....
Saniers .....	5.00	7.23	2.23	.....
Sheridan .....	7.05	7.11	.06	.....
Silver Bow .....	5.00	7.00	2.00	.....
Stillwater .....	5.87	7.27	1.40	.....
Sweet Grass .....	5.30	7.00	1.70	.....
Teton .....	7.16	10.42	3.26	.....
Toole .....	5.00	7.03	2.03	.....
Valley .....	6.78	10.22	3.44	.....
Wheatland .....	8.85	10.00	1.15	.....
Wilboux .....	7.46	8.94	1.48	.....
Yellowstone .....	5.60	8.13	2.53	.....
Averages .....	\$ 6.73	\$ 8.96	\$ 2.23	\$ .....

COMPARISON OF TOTAL VALUE OF HOGS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 5,699	\$ 10,247	\$ 4,548	\$ .....
Big Horn .....	6,368	6,379	11	.....
Blaine .....	4,987	4,095	.....	892
Broadwater .....	5,630	6,139	509	.....
Carbon .....	17,880	22,291	4,411	.....
Carter .....	1,190	1,631	441	.....
Cascade .....	23,171	24,477	1,306	.....
Chouteau .....	16,203	22,005	5,802	.....
Custer .....	9,664	10,308	644	.....
Dawson .....	21,268	18,264	.....	3,004
Deer Lodge .....	1,887	2,053	166	.....
Fallon .....	6,460	5,376	.....	1,084
Fergus .....	35,305	35,485	180	.....
Flathead .....	13,985	17,445	3,460	.....
Gallatin .....	18,470	29,405	10,935	.....
Granite .....	4,676	5,170	494	.....
Hill .....	9,049	9,405	356	.....
Jefferson .....	2,173	2,813	640	.....
Lewis and Clark .....	8,190	11,105	3,005	.....
Lincoln .....	1,040	1,360	320	.....
Madison .....	19,440	18,950	.....	490
Meagher .....	7,699	5,984	.....	1,706
Mineral .....	650	1,210	560	.....
Missoula .....	11,505	14,905	3,400	.....
Musselshell .....	9,625	14,813	5,188	.....
Park .....	25,000	22,960	.....	2,040
Phillips .....	2,170	4,208	2,038	.....
Powell .....	4,435	6,586	2,151	.....
Prairie .....	7,405	7,509	84	.....
Reynolds .....	22,128	24,600	2,472	.....
Richland .....	15,986	14,093	.....	1,893
Rosebud .....	12,745	9,115	.....	3,630
Sanders .....	3,090	3,182	.....	92
Sheridan .....	21,105	18,350	.....	2,755
Silver Bow .....	5,240	8,540	3,300	.....
Stillwater .....	16,686	16,645	.....	41
Sweet Grass .....	7,276	9,446	2,170	.....
Teton .....	21,011	25,784	4,773	.....
Toole .....	4,215	5,019	804	.....
Valley .....	12,272	12,073	.....	199
Wheatland .....	11,792	11,510	.....	282
Wibaux .....	6,343	5,761	.....	582
Yellowstone .....	16,375	27,108	10,733	.....
Total .....	\$479,050	\$535,003	\$75,542	\$19,589
Net increase .....	.....	.....	55,953	.....



COMPARISON OF TOTAL VALUE OF GOATS AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$.....	\$1,750.00	\$1,750.00	\$.....
Cascade .....	70.00	.....	.....	70.00
Fallon .....	.....	32.00	32.00	.....
Gallatin .....	.....	150.00	150.00	.....
Lewis and Clark .....	.....	350.00	350.00	.....
Lincoln .....	105.00	235.00	130.00	.....
Madison .....	10.00	145.00	135.00	.....
Meagher .....	90.00	.....	.....	90.00
Prairie .....	.....	32.00	32.00	.....
Sanders .....	1,600.00	72.00	.....	1,528.00
Sweet Grass .....	2,400.00	3,216.00	816.00	.....
Yellowstone .....	.....	24.00	24.00	.....
Total .....	\$4,275.00	\$6,006.00	\$3,419.00	\$1,688.00
Net Increase .....	.....	.....	1,731.00	.....

## COMPARISON OF THE ASSESSMENT OF MORTGAGES AND STATE, COUNTY AND MUNICIPAL BONDS IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 61,916	\$ 50,002	\$ .....	\$ 11,914
Big Horn	87,214	19,266	.....	67,984
Blaine	151,738	70,944	.....	80,794
Broadwater	83,807	85,450	1,643	.....
Carbon	155,143	31,558	.....	123,585
Carter	4,283	2,428	.....	1,855
Cascade	333,169	214,225	.....	118,944
Chouteau	189,972	14,329	.....	175,643
Custer	74,200	67,966	.....	6,234
Lawson	12,908	94,551	81,683	.....
Deer Lodge	43,922	29,831	.....	14,091
Fallon	4,398	4,454	56	.....
Fergus	20,509	35,584	15,075	.....
Flathead	146,815	139,660	.....	7,155
Gallatin	24,720	48,495	23,775	.....
Granite	11,827	5,424	.....	6,403
Hill	176,280	314,912	138,632	.....
Jefferson	63,824	65,997	2,173	.....
Lewis and Clark	44,845	51,875	7,030	.....
Lincoln	12,710	12,105	.....	605
Madison	83,400	63,086	.....	20,314
Mcagher	61,156	43,235	.....	17,921
Mineral	63,915	1,605	.....	62,310
Missoula	66,325	97,450	31,125	.....
Musselshell	323,549	9,600	.....	313,949
Park	41,860	83,150	41,290	.....
Phillips	42,907	18,110	.....	24,797
Powell	28,080	29,514	1,434	.....
Prairie	10,120	39,879	29,759	.....
Ravalli	59,257	39,666	.....	19,591
Richland	126,482	124,484	.....	1,998
Rosebud	60,565	27,575	.....	32,990
Sanders	20,643	10,970	.....	9,673
Sheridan	302,604	229,351	.....	73,253
Silver Bow	681,015	296,815	.....	384,200
Stillwater	364,651	39,616	.....	325,035
Sweet Grass	17,568	32,126	14,558	.....
Teton	35,133	275,733	240,600	.....
Toole	26,983	43,876	16,893	.....
Valley	81,890	174,677	92,787	.....
Wheatland	68,025	92,036	24,011	.....
Wibaux	16,934	18,360	1,426	.....
Yellowstone	457,720	324,800	.....	132,920
Total	\$4,744,982	\$3,474,810	\$763,950	\$2,034,122
Net decrease	.....	.....	.....	1,270,172

COMPARISON OF VALUE OF WATCHES, JEWELRY AND PLATE AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 1,975	\$ 14,445	\$12,470	\$ .....
Blaine .....	500	1,815	1,315	.....
Broadwater .....	545	457	.....	88
Carbon .....	.....	460	460	.....
Cascade .....	4,230	10,775	6,545	.....
Chouteau .....	1,187	1,701	514	.....
Custer .....	2,790	7,535	4,745	.....
Dawson .....	1,992	2,907	915	.....
Deer Lodge .....	9,540	10,255	315	.....
Fergus .....	995	3,660	2,665	.....
Gallatin .....	1,320	1,510	180	.....
Granite .....	910	1,025	115	.....
Hill .....	3,365	4,548	1,183	.....
Jefferson .....	778	690	.....	88
Lew's and Clark .....	19,820	19,645	.....	175
Lincoln .....	.....	277	200	.....
Madison .....	345	365	20	.....
Meagher .....	960	750	.....	210
Mineral .....	75	75	.....	.....
Missoula .....	3,020	2,860	.....	170
Musselshell .....	12,115	8,865	.....	3,250
Park .....	3,795	3,400	.....	395
Phillips .....	109	.....	.....	100
Powell .....	600	675	75	.....
Ravalli .....	360	310	.....	50
Richland .....	.....	195	195	.....
Rosebud .....	3,700	920	.....	2,780
Sanders .....	.....	680	680	.....
Sheridan .....	1,400	3,860	2,460	.....
Silver Bow .....	22,565	20,615	.....	1,950
Stillwater .....	7,738	5,310	.....	2,428
Sweet Grass .....	2,465	2,608	143	.....
Teton .....	2,725	3,220	505	.....
Toole .....	.....	400	400	.....
Valley .....	750	2,730	1,980	.....
Wheatland .....	675	1,125	460	.....
Wibaux .....	.....	590	590	.....
Yellowstone .....	2,130	2,135	25	.....
Total .....	\$115,885	\$143,356	\$39,155	\$11,684
Net increase .....	.....	.....	27,471	.....

COMPARISON OF THE VALUE OF HOUSEHOLD GOODS AND FURNITURE AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 66,735	\$ 82,375	\$ 15,640	\$ .....
Big Horn .....	28,505	30,567	2,062	.....
Blaine .....	58,725	62,987	4,262	.....
Broadwater .....	39,490	39,955	465	.....
Carbon .....	50,630	62,005	11,375	.....
Carter .....	11,464	17,740	6,276	.....
Cascade .....	539,095	602,310	63,215	.....
Chouteau .....	101,730	134,668	32,938	.....
Custer .....	135,054	143,639	8,585	.....
Dawson .....	113,649	121,479	7,830	.....
Deer Lodge .....	22,155	17,655	.....	4,500
Fallon .....	24,480	32,370	7,890	.....
Fergus .....	232,590	223,062	.....	9,528
Flathead .....	143,785	159,260	6,475	.....
Gallatin .....	105,295	107,940	2,645	.....
Granite .....	23,125	26,210	3,085	.....
Hill .....	79,200	113,940	34,680	.....
Jefferson .....	52,498	53,654	1,156	.....
Lewis and Clark .....	333,350	338,505	5,155	.....
Lincoln .....	20,385	20,865	480	.....
Madison .....	26,895	27,245	350	.....
Meagher .....	22,805	24,000	1,195	.....
Mineral .....	10,070	8,920	.....	1,110
Missoula .....	157,895	161,085	3,190	.....
Musselshell .....	92,945	98,285	5,340	.....
Park .....	173,205	180,200	6,995	.....
Phillips .....	59,505	63,840	7,315	.....
Powell .....	14,175	14,940	765	.....
Prairie .....	28,824	32,353	3,529	.....
Ravalli .....	51,035	46,285	.....	4,750
Richland .....	50,350	47,176	.....	3,174
Rosebud .....	101,450	107,505	6,055	.....
Sanders .....	21,840	19,895	.....	1,945
Sheridan .....	182,680	206,103	23,423	.....
Silver Bow .....	169,600	152,375	.....	17,225
Stillwater .....	68,705	63,625	.....	5,081
Sweet Grass .....	50,330	52,770	2,420	.....
Teton .....	159,938	186,075	26,137	.....
Toole .....	57,986	55,766	.....	2,220
Valley .....	84,889	104,270	19,381	.....
Wheatland .....	39,785	40,485	700	.....
Wibaux .....	20,525	20,680	155	.....
Yellowstone .....	188,140	212,180	24,040	.....
<b>Totals .....</b>	<b>\$4,015,513</b>	<b>\$4,320,204</b>	<b>\$304,691</b>	<b>\$49,533</b>
<b>Net Increase .....</b>			<b>304,691</b>	

COMPARISON OF THE VALUE OF MUSICAL INSTRUMENTS AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 13,070	\$ 16,385	\$ 3,315	\$ .....
Big Horn .....	9,005	10,595	1,590	.....
Blaine .....	10,450	13,900	3,450	.....
Broadwater .....	7,630	9,090	1,460	.....
Carbon .....	11,280	14,355	3,075	.....
Carter .....	3,360	8,886	5,526	.....
Cascade .....	151,670	184,460	32,790	.....
Chouteau .....	20,648	26,392	5,744	.....
Custer .....	49,530	55,484	5,954	.....
Dawson .....	30,850	33,898	3,048	.....
Deer Lodge .....	30,545	29,625	.....	920
Fallon .....	5,455	8,015	2,560	.....
Fergus .....	56,000	47,779	.....	8,311
Flathead .....	42,850	40,295	.....	2,555
Gallatin .....	40,950	41,315	365	.....
Granite .....	13,660	14,705	1,045	.....
Hill .....	32,235	36,535	4,300	.....
Jefferson .....	15,545	17,307	1,762	.....
Lewis and Clark .....	53,110	55,580	2,400	.....
Lincoln .....	8,300	8,795	495	.....
Madison .....	8,705	7,340	.....	1,365
Meagher .....	7,760	7,560	.....	200
Mineral .....	4,875	3,655	.....	1,220
Missoula .....	55,030	53,845	.....	1,185
Musselshell .....	25,315	29,685	4,370	.....
Park .....	65,350	65,755	405	.....
Phillips .....	8,655	10,605	1,950	.....
Powell .....	4,030	4,310	280	.....
Prairie .....	8,860	10,310	1,450	.....
Ravalli .....	25,565	22,480	.....	3,085
Richland .....	5,955	4,865	.....	1,090
Rosebud .....	22,185	22,725	540	.....
Sanders .....	10,220	9,360	.....	860
Silver Bow .....	24,825	32,400	7,575	.....
Stillwater .....	23,575	21,564	.....	2,011
Sweet Grass .....	19,760	20,955	1,195	.....
Teton .....	50,565	70,362	19,797	.....
Toole .....	4,735	7,405	2,670	.....
Valley .....	19,790	23,185	3,395	.....
Wheatland .....	12,720	8,920	6,200	.....
Wibaux .....	4,830	7,900	3,070	.....
Yellowstone .....	37,100	40,330	3,230	.....
Totals .....	\$1,056,708	\$1,168,912	\$135,006	\$22,802
Net Increase .....			112,204	



COMPARISON OF VALUE OF LAW AND MISCELLANEOUS LIBRARIES AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 2,925	\$ 5,525	\$ 2,600	\$ .....
Big Horn .....	2,085	1,920	.....	155
Blaine .....	1,485	1,180	.....	305
Broadwater .....	940	825	.....	115
Carbon .....	650	450	.....	200
Carter .....	100	675	575	.....
Cascade .....	19,895	16,435	.....	3,460
Chouteau .....	1,425	2,890	1,465	.....
Custer .....	5,680	4,315	.....	1,365
Dawson .....	7,765	4,055	.....	3,710
Deer Lodge .....	3,075	4,625	1,550	.....
Fallon .....	500	1,050	550	.....
Fergus .....	13,055	10,325	.....	2,730
Flathead .....	3,675	4,210	535	.....
Gallatin .....	6,600	7,400	800	.....
Granite .....	1,055	1,055	.....	.....
Hill .....	3,850	2,900	.....	950
Jefferson .....	710	1,600	890	.....
Lewis and Clark .....	19,700	20,285	585	.....
Lincoln .....	845	720	.....	125
Madison .....	1,900	2,050	150	.....
Meagher .....	1,375	1,350	.....	25
Mineral .....	400	400	.....	.....
Missoula .....	5,260	3,265	.....	1,995
Musselshell .....	3,475	4,320	845	.....
Park .....	5,130	5,395	265	.....
Phillips .....	2,075	1,925	.....	150
Powell .....	1,950	2,225	275	.....
Prairie .....	1,040	1,240	200	.....
Ravalli .....	3,400	3,215	.....	185
Richland .....	1,725	11,425	9,700	.....
Rosebud .....	3,500	5,575	2,075	.....
Sanders .....	4,460	2,385	.....	2,075
Silver Bow .....	12,035	15,285	3,250	.....
Stillwater .....	1,640	1,640	.....	.....
Sweet Grass .....	1,395	3,745	2,350	.....
Teton .....	3,775	7,120	3,345	.....
Toole .....	1,000	2,050	1,050	.....
Valley .....	2,625	3,935	1,310	.....
Wheatland .....	925	1,125	200	.....
Wibaux .....	230	275	45	.....
Yellowstone .....	10,800	12,085	1,285	.....
Totals .....	\$166,130	\$184,480	\$35,895	\$17,545
Net Increase .....	.....	.....	18,350	.....

**COMPARISON OF VALUE OF GOODS, WARES AND MERCHANDISE AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.**

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 338,255	\$ 352,089	\$ 13,834	\$ .....
Big Horn .....	88,907	111,354	22,447	.....
Blaine .....	181,575	267,655	86,080	.....
Broadwater .....	95,410	94,325	.....	1,085
Carbon .....	342,931	372,886	29,955	.....
Carter .....	35,325	50,610	15,285	.....
Cascade .....	1,541,609	2,112,651	601,042	.....
Chouteau .....	441,441	532,639	91,198	.....
Custer .....	390,590	457,522	66,932	.....
Dawson .....	220,220	303,104	82,884	.....
Deer Lodge .....	579,182	748,405	169,223	.....
Fallon .....	155,055	182,760	27,705	.....
Fergus .....	1,035,710	931,191	.....	104,519
Flathead .....	513,570	712,790	199,220	.....
Gallatin .....	542,280	568,150	25,870	.....
Granite .....	80,884	86,489	5,605	.....
Hill .....	369,788	537,127	167,339	.....
Jefferson .....	79,085	113,805	34,720	.....
Lewis and Clark .....	1,242,875	1,391,260	148,385	.....
Lincoln .....	91,190	108,835	17,645	.....
Madison .....	201,645	217,285	15,640	.....
Meagher .....	93,658	120,174	26,516	.....
Mineral .....	39,340	27,520	.....	11,820
Missoula .....	670,675	793,685	123,010	.....
Mussetshell .....	390,762	429,817	39,055	.....
Park .....	464,705	458,390	.....	6,315
Phillips .....	147,965	200,231	52,266	.....
Powell .....	146,969	141,650	.....	5,319
Prairie .....	103,324	118,719	15,395	.....
Ravalli .....	280,434	253,257	.....	27,177
Richland .....	302,563	250,255	.....	52,308
Rosebud .....	304,835	283,360	.....	21,475
Sanders .....	78,741	107,257	28,516	.....
Sheridan .....	614,504	794,014	179,510	.....
Silver Bow .....	2,077,410	2,324,010	246,600	.....
Stillwater .....	176,007	154,160	.....	21,847
Sweet Grass .....	134,857	157,283	22,426	.....
Teton .....	504,033	816,139	312,106	.....
Toole .....	116,068	150,485	34,417	.....
Valley .....	278,304	424,052	145,748	.....
Wheatland .....	161,629	200,450	38,821	.....
Wibaux .....	59,651	60,358	707	.....
Yellowstone .....	1,275,191	1,431,745	156,554	.....
<b>Totals .....</b>	<b>\$16,989,152</b>	<b>\$19,979,943</b>	<b>\$3,242,656</b>	<b>\$251,865</b>
<b>Net Increase .....</b>			<b>2,990,791</b>	

COMPARISON OF VALUE OF FIXTURES—SALOONS, STORES AND OFFICES—AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 35,563	\$ 37,872	\$ 2,309	\$ .....
Big Horn .....	13,215	19,216	6,001	.....
Blaine .....	25,483	42,810	17,327	.....
Broadwater .....	11,145	11,705	560	.....
Carbon .....	37,975	41,841	3,866	.....
Carter .....	5,390	5,680	290	.....
Cascade .....	220,997	255,685	38,688	.....
Chouteau .....	51,420	53,380	1,960	.....
Custer .....	80,439	74,099	.....	6,340
Dawson .....	41,094	43,557	2,463	.....
Deer Lodge .....	70,915	75,325	4,410	.....
Fallon .....	15,541	16,479	938	.....
Fergus .....	186,930	213,635	26,705	.....
Flathead .....	102,420	99,735	.....	2,685
Gallatin .....	63,980	57,565	.....	6,415
Granite .....	14,730	16,015	1,285	.....
Hill .....	61,970	76,285	14,315	.....
Jefferson .....	12,739	10,120	.....	2,619
Lewis and Clark.....	127,815	129,395	1,580	.....
Lincoln .....	11,110	12,635	1,525	.....
Madison .....	13,925	15,190	1,265	.....
Meagher .....	9,875	7,875	.....	2,000
Mineral .....	8,170	6,905	.....	1,265
Missoula .....	72,800	74,445	1,645	.....
Musselshell .....	64,500	42,860	.....	21,640
Park .....	81,960	83,065	1,105	.....
Phillips .....	26,400	38,970	12,570	.....
Powell .....	18,480	15,835	.....	2,645
Prairie .....	11,560	10,980	.....	580
Ravalli .....	20,185	29,833	9,648	.....
Richland .....	23,460	33,257	9,797	.....
Rosebud .....	37,090	61,760	24,670	.....
Sanders .....	12,935	10,965	.....	1,970
Sheridan .....	139,075	162,477	23,402	.....
Silver Bow .....	262,915	271,760	8,845	.....
Stillwater .....	30,767	36,763	5,996	.....
Sweet Grass .....	23,285	22,021	.....	1,264
Teton .....	142,480	162,105	19,625	.....
Toole .....	24,414	22,505	.....	1,909
Valley .....	61,376	65,633	4,257	.....
Wheatland .....	19,065	29,635	10,570	.....
Wibaux .....	10,950	9,815	.....	1,135
Yellowstone .....	136,349	153,645	17,296	.....
Totals .....	\$2,442,887	\$2,665,333	\$274,913	\$52,467
Net increase .....	.....	.....	222,446	.....

COMPARISON OF VALUE OF FARMING MACHINERY AND IMPLEMENTS AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 49,480	\$ 59,157	\$ 39,677	\$ .....
Big Horn .....	27,265	30,131	2,866	.....
Blaine .....	187,340	63,780	.....	123,560
Broadwater .....	123,290	50,155	.....	73,135
Carbon .....	132,489	274,503	142,014	.....
Carter .....	21,310	35,558	14,248	.....
Cascade .....	235,392	281,269	45,877	.....
Chouteau .....	319,774	493,485	173,711	.....
Custer .....	52,249	63,195	10,946	.....
Dawson .....	264,913	202,499	.....	62,414
Deer Lodge .....	5,345	5,550	205	.....
Fallon .....	45,400	51,225	5,825	.....
Fergus .....	190,705	256,322	65,617	.....
Flathead .....	37,985	51,275	13,290	.....
Gallatin .....	136,505	188,610	52,105	.....
Granite .....	16,495	16,355	.....	140
Hill .....	194,560	100,000	.....	94,560
Jefferson .....	21,993	26,403	4,410	.....
Lewis and Clark .....	32,295	40,710	8,415	.....
Lincoln .....	4,425	2,100	.....	2,325
Madison .....	27,215	27,250	35	.....
Meagher .....	22,755	24,665	1,910	.....
Mineral .....	1,550	1,770	220	.....
Missoula .....	48,380	194,775	146,395	.....
Musselshell .....	60,900	77,794	16,894	.....
Park .....	68,250	80,660	12,410	.....
Phillips .....	102,165	227,771	125,606	.....
Powell .....	46,101	56,045	9,944	.....
Prairie .....	45,845	56,590	10,745	.....
Ravalli .....	22,835	23,700	865	.....
Richland .....	98,630	94,230	.....	4,400
Rosebud .....	72,855	93,035	20,180	.....
Sanders .....	9,645	11,455	1,810	.....
Sheridan .....	106,488	114,690	8,202	.....
Silver Bow .....	12,825	3,445	.....	9,380
Stillwater .....	137,688	97,479	.....	40,209
Sweet Grass .....	50,799	55,115	4,316	.....
Teton .....	229,372	233,578	4,206	.....
Toole .....	151,261	139,190	.....	12,071
Valley .....	145,437	85,468	.....	59,969
Wheatland .....	62,314	91,713	29,399	.....
Wibaux .....	42,190	45,375	3,185	.....
Yellowstone .....	94,890	132,075	37,185	.....
Totals .....	\$3,759,600	\$4,290,150	\$1,012,713	\$482,163
Net increase .....			\$30,550	

COMPARISON OF THE VALUE OF HARNESS, BLANKETS, ROBES, ETC. AS ASSESSED  
IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 31,963	\$ 35,921	\$ 3,958	\$ .....
Big Horn .....	.....	20,335	20,335	.....
Blaine .....	.....	173,005	173,005	.....
Broadwater .....	24,712	26,635	1,923	.....
Carter .....	18,109	28,281	10,172	.....
Cascade .....	.....	54,167	54,167	.....
Custer .....	28,470	49,147	20,677	.....
Dawson .....	80,987	83,495	2,508	.....
Deer Lodge .....	6,540	6,520	.....	10
Fallon .....	16,731	25,753	9,022	.....
Fergus .....	37,090	177,338	140,248	.....
Flathead .....	22,205	28,510	6,305	.....
Gallatin .....	.....	37,250	37,250	.....
Granite .....	9,275	10,615	1,340	.....
Hill .....	.....	50,000	50,000	.....
Jefferson .....	40,758	21,012	.....	19,746
Lewis and Clark .....	21,180	23,095	1,915	.....
Lincoln .....	9,865	4,840	.....	5,025
Madison .....	46,460	.....	.....	46,460
Meagher .....	37,037	20,415	.....	16,622
Mineral .....	2,295	2,120	.....	175
Missoula .....	.....	22,297	22,297	.....
Musselshell .....	58,299	30,308	.....	27,991
Park .....	83,150	.....	.....	83,150
Powell .....	12,770	15,623	2,853	.....
Prairie .....	14,545	15,305	760	.....
Richland .....	.....	48,463	48,463	.....
Rosebud .....	101,895	100,235	.....	1,660
Sanders .....	8,150	5,955	.....	2,195
Sheridan .....	388,017	432,320	44,303	.....
Stillwater .....	50,232	45,373	.....	4,859
Sweet Grass .....	62,159	20,926	.....	41,233
Teton .....	83,163	114,812	31,649	.....
Valley .....	35,000	48,405	13,405	.....
Wibaux .....	11,234	15,407	4,173	.....
Yellowstone .....	124,780	70,730	.....	54,050
Totals .....	\$1,467,071	\$1,864,623	\$700,728	\$303,176
Net increase .....	.....	.....	397,552	.....



COMPARISON OF VALUES OF CARRIAGES, WAGONS AND OTHER VEHICLES AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 38,770	\$ 33,555	\$ .....	\$ 5,215
Big Horn .....	40,156	20,335	.....	19,821
Broadwater .....	33,040	32,960	.....	80
Carbon .....	58,165	67,197	9,032	.....
Carter .....	21,427	28,815	7,388	.....
Cascade .....	.....	94,615	94,615	.....
Custer .....	56,941	42,556	.....	14,385
Dawson .....	97,763	97,316	.....	447
Deer Lodge .....	102,217	100,840	.....	1,377
Fallon .....	25,955	26,860	905	.....
Fergus .....	122,705	.....	.....	122,705
Flathead .....	35,280	36,680	1,400	.....
Gallatin .....	65,855	37,255	.....	28,600
Granite .....	15,168	17,083	1,915	.....
Hill .....	75,085	75,085	.....	.....
Jefferson .....	.....	21,012	21,012	.....
Lewis and Clark .....	39,125	38,105	.....	1,020
Lincoln .....	.....	4,840	4,840	.....
Madison .....	.....	46,650	46,650	.....
Meagher .....	.....	20,415	20,415	.....
Mineral .....	3,955	3,870	.....	85
Missoula .....	.....	22,298	22,298	.....
Musselshell .....	.....	30,309	30,309	.....
Park .....	.....	87,840	87,840	.....
Phillips .....	1,245	2,005	760	.....
Powell .....	19,878	15,622	.....	4,256
Prairie .....	43,595	45,916	2,321	.....
Ravalli .....	35,410	34,190	.....	1,220
Richland .....	88,522	48,462	.....	40,060
Sanders .....	11,675	7,410	.....	4,265
Silver Bow .....	42,085	38,350	.....	3,735
Stillwater .....	62,092	48,859	.....	13,233
Sweet Grass .....	.....	41,846	41,846	.....
Teton .....	109,740	125,724	15,984	.....
Valley .....	73,492	48,406	.....	25,086
Wheatland .....	49,400	59,520	10,120	.....
Wibaux .....	19,290	20,480	1,190	.....
Yellowstone .....	.....	70,730	70,730	.....
Totals .....	\$1,312,946	\$1,594,011	\$566,655	\$285,590
Net Increase .....	.....	.....	281,065	.....

COMPARISON OF THE VALUE OF GAS AND STEAM ENGINES AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine	\$.....	\$ 91,550	\$ 91,550	\$.....
Carbon	500	.....	.....	500
Carter	10,500	16,570	6,070	.....
Cascade	32,000	131,550	99,550	.....
Chouteau	264,509	.....	.....	264,509
Custer	.....	91,077	91,077	.....
Hill	193,505	314,565	121,060	.....
Meagher	32,120	39,490	7,370	.....
Mineral	7,350	.....	.....	7,350
Ravalli	43,583	.....	.....	43,583
Richland	.....	72,518	72,518	.....
Rosebud	71,540	97,085	25,545	.....
Sheridan	198,664	272,018	73,354	.....
Sweet Grass	46,385	97,727	51,342	.....
Teton	95,900	256,982	161,082	.....
Toole	7,475	.....	.....	7,475
Valley	78,602	164,474	85,872	.....
Wibaux	.....	12,300	12,300	.....
Totals	\$1,082,633	\$1,657,905	\$598,600	\$323,417
Net Increase	.....	.....	575,273	.....

COMPARISON OF NUMBER OF AUTOMOBILES AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	230	626	406	.....
Blaine	339	588	249	.....
Broadwater	270	350	80	.....
Carbon	399	670	271	.....
Carter	191	325	114	.....
Cascade	1,543	2,600	1,057	.....
Chouteau	.....	1,404	.....	.....
Custer	543	773	230	.....
Dawson	.....	1,316	.....	.....
Deer Lodge	716	790	74	.....
Fallon	251	429	178	.....
Gallatin	718	1,200	482	.....
Granite	147	245	98	.....
Hill	.....	1,691	.....	.....
Lewis and Clark	814	1,046	232	.....
Madison	410	.....	.....	.....
Meagher	125	196	71	.....
Mineral	55	63	8	.....
Musselshell	564	867	303	.....
Phillips	338	593	255	.....
Powell	186	387	201	.....
Prairie	207	324	117	.....
Ravalli	494	732	238	.....
Richland	420	685	265	.....
Rosebud	626	.....	.....	.....
Sanders	152	274	122	.....
Sheridan	.....	1,922	.....	.....
Stillwater	506	654	148	.....
Sweet Grass	331	.....	.....	.....
Toole	195	509	314	.....
Valley	480	910	430	.....
Wheatland	249	435	186	.....
Wibaux	186	296	110	.....
Yellowstone	630	2,325	1,695	.....

COMPARISON OF AVERAGE VALUE OF AUTOMOBILES AS ASSESSED IN 1917 AND  
1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ .....	\$205.52	\$ .....	\$ .....
Blaine	.....	182.60	.....	.....
Broadwater	.....	223.14	.....	.....
Carbon	.....	197.01	.....	.....
Carter	120.49	167.60	47.11	.....
Cascade	300.00	325.00	25.00	.....
Chouteau	.....	260.87	.....	.....
Custer	.....	201.02	.....	.....
Dawson	.....	173.81	.....	.....
Deer Lodge	.....	262.35	.....	.....
Fallon	.....	133.85	.....	.....
Gallatin	182.88	198.59	15.71	.....
Granite	.....	312.46	.....	.....
Hill	.....	206.01	.....	.....
Lewis and Clark	341.27	312.00	.....	29.27
Meagher	.....	222.14	.....	.....
Mineral	190.00	211.20	21.20	.....
Musselshell	.....	145.42	.....	.....
Phillips	.....	143.50	.....	.....
Powell	250.00	250.18	.18	.....
Prairie	189.00	182.13	.....	6.87
Ravalli	.....	210.24	.....	.....
Richland	.....	168.70	.....	.....
Sanders	.....	223.40	.....	.....
Sheridan	.....	225.34	.....	.....
Stillwater	.....	160.00	.....	.....
Toole	169.20	162.51	.....	6.69
Valley	.....	194.90	.....	.....
Wheatland	.....	207.30	.....	.....
Wibaux	.....	150.90	.....	.....
Yellowstone	.....	250.35	.....	.....

COMPARISON OF TOTAL VALUE OF AUTOMOBILES AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 63,145	\$ 128,655	\$ 65,510	\$ .....
Big Horn .....	41,981	66,471	24,490	.....
Blaine .....	62,910	107,370	44,460	.....
Broadwater .....	58,350	88,100	29,750	.....
Carbon .....	87,931	132,006	44,075	.....
Carter .....	22,915	54,495	31,580	.....
Cascade .....	462,990	843,482	380,492	.....
Chouteau .....	170,381	291,526	121,145	.....
Custer .....	138,995	201,017	62,022	.....
Dawson .....	129,751	228,735	98,984	.....
Deer Lodge .....	149,175	207,245	58,070	.....
Fallon .....	32,195	57,220	25,025	.....
Fergus .....	295,175	279,300	73,825	.....
Flathead .....	129,545	243,080	113,535	.....
Gallatin .....	131,380	238,315	106,935	.....
Granite .....	41,619	76,552	34,933	.....
Hill .....	178,965	327,770	148,805	.....
Jefferson .....	35,220	46,760	11,540	.....
Lewis and Clark .....	277,250	326,350	49,100	.....
Lincoln .....	17,205	28,650	11,445	.....
Madison .....	115,375	171,690	56,315	.....
Meagher .....	29,520	44,640	15,120	.....
Mineral .....	10,450	13,305	2,855	.....
Missoula .....	149,185	202,825	53,640	.....
Musselshell .....	112,375	126,080	13,705	.....
Park .....	150,550	200,780	50,230	.....
Phillips .....	56,675	85,105	28,430	.....
Powell .....	46,580	96,820	50,240	.....
Prairie .....	39,120	59,010	19,890	.....
Ravalli .....	130,226	155,839	25,613	.....
Richland .....	68,075	115,560	47,485	.....
Rosebud .....	93,760	131,725	37,965	.....
Sanders .....	36,100	61,205	25,105	.....
Sheridan .....	234,679	433,038	198,359	.....
Silver Bow .....	297,185	379,965	82,780	.....
Stillwater .....	140,475	104,525	.....	35,950
Sweet Grass .....	88,140	106,695	18,555	.....
Teton .....	165,767	378,198	212,431	.....
Toole .....	33,000	83,720	50,720	.....
Valley .....	96,935	176,341	79,406	.....
Wheatland .....	56,050	90,180	34,130	.....
Wibaux .....	22,965	44,665	21,700	.....
Yellowstone .....	310,501	582,060	271,559	.....
Totals .....	\$4,921,066	\$7,817,070	\$2,931,954	\$35,950
Net increase .....			2,896,004	

## TAX AND LICENSE COMMISSION

COMPARISON OF TOTAL VALUE OF MOTORCYCLES AS ASSESSED IN 1917 AND 1918  
—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$ .....	\$ 50	\$ 50	\$ .....
Carbon .....	2,550	960	.....	1,590
Cascade .....	8,700	9,475	775	.....
Deer Lodge .....	500	250	.....	250
Fallon .....	100	30	.....	70
Gallatin .....	1,300	2,000	700	.....
Meagher .....	240	.....	.....	240
Powell .....	1,000	.....	.....	1,000
Prairie .....	500	.....	.....	500
Ravalli .....	750	.....	.....	750
Valley .....	1,612	380	.....	632
Wheatland .....	330	225	.....	125
Wibaux .....	90	.....	.....	90
Totals .....	\$17,092	\$13,370	\$1,525	\$5,247
Net decrease .....				3,722

COMPARISON OF TOTAL VALUE OF MANUFACTURING AND MINING MACHINERY  
AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 44,505	\$ .....	\$ .....	\$ 44,505
Blaine .....	.....	5,000	5,000	.....
Broadwater .....	21,850	17,150	.....	4,700
Carbon .....	155,800	.....	.....	155,800
Cascade .....	389,423	602,384	212,961	.....
Custer .....	121,430	50,000	.....	71,430
Deer Lodge .....	\$69,741	\$89,000	19,259	.....
Feigus .....	38,090	41,600	3,510	.....
Flathead .....	192,570	198,290	5,720	.....
Gallatin .....	105,000	105,000	.....	.....
Granite .....	123,425	141,017	17,592	.....
Jefferson .....	78,184	74,993	.....	3,191
Lewis and Clark .....	146,310	168,280	21,970	.....
Lincoln .....	128,695	134,905	6,210	.....
Madison .....	65,880	83,755	17,875	.....
Mineral .....	42,885	32,795	.....	10,090
Missoula .....	202,545	194,775	.....	7,770
Musselshell .....	182,865	92,540	.....	90,325
Park .....	160,685	188,615	27,930	.....
Powell .....	25,000	.....	.....	25,000
Ravalli .....	4,265	46,435	42,170	.....
Sanders .....	1,300	24,360	23,060	.....
Silver Bow .....	2,021,600	2,045,605	24,005	.....
Stillwater .....	.....	44,660	44,660	.....
Valley .....	.....	110,890	110,890	.....
Yellowstone .....	520,052	605,708	85,656	.....
Totals .....	\$5,642,100	\$5,897,757	\$668,468	\$412,811
Net increase .....			255,657	



COMPARISON OF TOTAL VALUE OF LUMBER, COAL, ETC., AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$ 12,900	\$ 35,750	\$ 22,850	\$ .....
Broadwater .....	.....	200	200	.....
Cascade .....	125,090	125,108	18	.....
Dawson .....	4,120	5,160	1,040	.....
Deer Lodge .....	87,385	21,720	.....	65,665
Fergus .....	90,350	25,000	.....	65,350
Flathead .....	165,575	164,895	.....	680
Gallatin .....	52,525	11,600	.....	40,925
Granite .....	4,492	6,055	1,563	.....
Hill .....	302,428	50,477	.....	251,951
Jefferson .....	7,455	5,680	.....	1,775
Lewis and Clark .....	.....	200	200	.....
Lincoln .....	213,500	335,000	121,500	.....
Madison .....	2,250	.....	.....	2,250
Meagher .....	1,640	1,300	.....	340
M Mineral .....	97,675	40,480	.....	57,195
Missoula .....	529,425	509,445	.....	19,980
Musselshell .....	17,424	12,900	.....	4,524
Phillips .....	32,100	20,100	.....	12,000
Powell .....	10,120	2,500	.....	7,620
Ravalli .....	47,973	29,060	.....	18,913
Rosebud .....	14,260	54,080	39,820	.....
Sanders .....	7,200	1,400	.....	5,800
Sheridan .....	96,990	143,171	46,181	.....
Silver Bow .....	144,085	167,920	23,135	.....
Sweet Grass .....	.....	28,438	28,438	.....
Toole .....	1,100	.....	.....	1,100
Valley .....	47,185	37,569	.....	9,616
Wheatland .....	4,090	2,160	.....	1,840
Wibaux .....	7,650	8,700	1,050	.....
Totals .....	\$2,126,897	\$1,845,368	\$285,995	\$567,524
Net decrease .....	.....	.....	.....	281,529

COMPARISON OF THE TOTAL VALUE OF COAL, COKE AND ICE AS ASSESSED IN  
1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blaine .....	\$ 300	\$ .....	\$ .....	\$ 300
Cascade .....	44,200	2,338	.....	41,862
Deer Lodge .....	300	127,180	126,880	.....
Fergus .....	.....	25,000	25,000	.....
Gallatin .....	.....	11,600	11,600	.....
Granite .....	100	175	75	.....
Hill .....	.....	50,478	50,478	.....
Lewis and Clark .....	.....	80,700	80,700	.....
Lincoln .....	500	500	.....	.....
Missoula .....	17,340	16,125	.....	1,215
Ravalli .....	480	40	.....	440
Rosebud .....	5,000	7,650	2,650	.....
Sweet Grass .....	4,700	300	.....	4,400
Valley .....	.....	20,000	20,000	.....
Yellowstone .....	1,000	2,240	1,240	.....
Totals .....	\$ 73,920	\$344,336	\$318,633	\$ 48,217
Net increase .....	.....	.....	270,416	.....

## TAX AND LICENSE COMMISSION

COMPARISON OF TOTAL VALUE OF TIES AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$29,300	\$ 1,690	\$ .....	\$27,610
Deer Lodge .....	5,000	.....	.....	5,000
Fergus .....	.....	1,614	1,614	.....
Flathead .....	2,400	4,700	2,300	.....
Granite .....	4,056	1,023	.....	3,033
Lincoln .....	22,840	14,565	.....	8,275
Mineral .....	9,580	1,840	.....	7,740
Rosebud .....	2,555	.....	.....	2,555
Sanders .....	900	12,684	11,784	.....
Totals .....	\$76,631	\$38,116	\$15,698	\$54,213
Net decrease .....	.....	.....	.....	38,515

COMPARISON OF TOTAL VALUE OF WHEAT, OATS, BARLEY, HAY AND WOOL AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 6,000	\$ .....	\$ .....	\$ 6,000
Blaine .....	12,050	4,900	.....	7,150
Broadwater .....	4,668	10,395	5,727	.....
Cascade .....	216,978	157,218	.....	59,760
Chouteau .....	91,822	.....	.....	91,822
Dawson .....	40,038	7,034	.....	33,004
Deer Lodge .....	818	1,100	282	.....
Fergus .....	42,050	.....	.....	42,050
Flathead .....	161,125	131,150	.....	29,975
Gallatin .....	43,230	48,585	5,355	.....
Granite .....	13,197	6,588	.....	6,609
Hill .....	.....	16,366	16,366	.....
Jefferson .....	2,100	1,310	.....	790
Lewis and Clark .....	16,785	200	.....	16,585
Madison .....	3,500	.....	.....	3,500
Meagher .....	14,290	2,120	.....	12,170
Mineral .....	.....	200	200	.....
Missoula .....	6,200	5,700	.....	500
Musselshell .....	18,560	8,653	.....	9,905
Park .....	14,820	14,150	.....	670
Powell .....	1,000	.....	.....	1,000
Ravalli .....	6,994	14,722	7,728	.....
Rosebud .....	4,000	5,900	1,900	.....
Stillwater .....	60,064	28,681	.....	31,383
Sweet Grass .....	12,755	3,100	.....	9,655
Teton .....	457,625	86,542	.....	371,083
Toule .....	50,837	20,515	.....	30,322
Valley .....	1,975	1,140	.....	835
Wheatland .....	69,710	33,117	.....	36,593
Yellowstone .....	117,950	.....	.....	117,950
Total .....	\$1,491,141	\$609,388	\$ 37,558	\$919,311
Net decrease .....	.....	.....	.....	881,753

## COMPARISON OF TOTAL VALUE OF ABSTRACT BOOKS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Broadwater	\$ .....	\$ 100	\$ 100	\$ .....
Custer	.....	700	700	.....
Dawson	500	.....	.....	500
Deer Lodge	1,000	.....	.....	1,000
Fergus	1,500	.....	.....	1,500
Gallatin	2,900	3,000	100	.....
Hill	.....	4,000	4,000	.....
Lincoln	300	300	.....	.....
Meagher	3,000	1,000	.....	2,000
Rosebud	1,000	.....	.....	1,000
Teton	3,750	.....	.....	3,750
Wheatland	.....	500	500	.....
Wilbax	100	100	.....	.....
Yellowstone	2,000	2,000	.....	.....
Total	\$16,050	\$11,700	\$5,400	\$9,750
Net decrease	.....	.....	.....	4,350

## COMPARISON OF TOTAL VALUE OF SOLVENT CREDITS, INCLUDING DEPOSITS IN BANKS, AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead	\$ 31,850	\$ 54,336	\$ 22,476	\$ .....
Big Horn	.....	11,375	11,375	.....
Blaine	.....	4,500	4,500	.....
Broadwater	21,350	21,640	290	.....
Carter	.....	3,750	3,750	.....
Cascade	1,064	3,978	2,914	.....
Chouteau	22,160	40,715	18,555	.....
Custer	1,588	2,154	766	.....
Dawson	6,887	.....	.....	6,887
Deer Lodge	13,393	16,035	2,642	.....
Fergus	104,040	.....	.....	104,040
Gallatin	10,395	20,180	9,785	.....
Granite	10,931	4,674	.....	6,257
Hill	75,460	.....	.....	75,460
Jefferson	30,450	19,802	.....	10,648
Lewis and Clark	397,960	369,340	.....	28,620
Madison	101,620	103,460	1,840	.....
Meagher	50,000	.....	.....	50,000
Musselshell	22,815	3,250	.....	19,565
Prairie	.....	3,056	3,056	.....
Ravalli	16,268	26,475	10,207	.....
Rosebud	.....	2,915	2,915	.....
Sanders	5,500	8,500	3,000	.....
Sheridan	2,100	.....	.....	2,100
Silver Bow	410,350	1,749,190	1,339,840	.....
Stillwater	141,968	45,470	.....	96,498
Sweet Grass	61,389	134,819	73,430	.....
Teton	.....	27,630	27,630	.....
Toole	575	.....	.....	575
Wheatland	.....	9,750	9,750	.....
Yellowstone	27,265	249,640	222,375	.....
Total	\$1,567,178	\$2,936,624	\$1,770,096	\$400,650
Net Increase	.....	.....	1,369,446	.....

COMPARISON OF TOTAL AMOUNT OF MONEY ON HAND OR SPECIAL DEPOSIT AS  
ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 50,977	\$ 16,121	\$ .....	\$ 34,856
Blaine .....	500	.....	.....	500
Carter .....	.....	2,025	2,025	.....
Cascade .....	17,642	26,561	8,919	.....
Custer .....	2,390	10,615	8,225	.....
Deer Lodge .....	59,159	81,076	21,917	.....
Fallon .....	.....	1,300	1,300	.....
Gallatin .....	45,470	21,885	.....	23,585
Hill .....	.....	79,908	79,908	.....
Jefferson .....	29,577	12,384	.....	17,193
Lewis and Clark .....	162,185	23,920	.....	138,265
Meagher .....	34,700	54,000	19,300	.....
Park .....	3,000	.....	.....	3,000
Powell .....	600	.....	.....	600
Prairie .....	5,350	2,835	.....	2,515
Rosebud .....	14,940	19,550	4,610	.....
Silver Bow .....	2,341,520	1,854,600	.....	486,900
Sweet Grass .....	11,980	19,506	7,526	.....
Teton .....	683	1,153	470	.....
Toole .....	.....	1,259	1,259	.....
valley .....	12,889	2,350	.....	10,539
Wheatland .....	1,300	.....	.....	1,300
Totals .....	\$2,794,862	\$2,231,068	\$155,459	\$719,253
Net decrease .....	.....	.....	.....	563,794

## COMPARISON OF THE TOTAL VALUE OF BANK STOCK AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 296,419	\$ 289,164	\$.....	\$ 7,255
Big Horn .....	88,923	132,446	43,523	.....
Blaine .....	229,177	266,090	36,913	.....
Broadwater .....	115,076	112,037	.....	3,039
Carbon .....	270,360	289,851	19,491	.....
Carter .....	18,802	36,900	18,098	.....
Cascade .....	1,162,889	1,092,776	.....	70,113
Chouteau .....	481,184	368,867	.....	112,317
Custer .....	568,011	583,996	15,985	.....
Dawson .....	236,390	328,195	91,705	.....
Deer Lodge .....	180,573	169,827	.....	10,746
Fallon .....	75,333	102,856	27,523	.....
Fergus .....	719,495	373,936	.....	345,559
Flathead .....	477,435	461,840	.....	15,595
Gallatin .....	580,760	524,510	.....	56,250
Granite .....	91,100	92,930	1,830	.....
Hill .....	337,968	390,068	52,100	.....
Jefferson .....	83,948	97,585	13,637	.....
Lewis and Clark .....	1,462,350	1,503,600	41,250	.....
Lincoln .....	88,436	82,650	.....	5,786
Madison .....	274,250	286,775	12,525	.....
Meagher .....	171,774	183,811	12,037	.....
Mineral .....	10,725	12,580	1,855	.....
Missoula .....	605,815	614,950	9,135	.....
Musselshell .....	169,330	239,970	70,640	.....
Park .....	252,825	300,000	47,175	.....
Phillips .....	131,663	135,713	4,050	.....
Powell .....	117,128	172,469	55,341	.....
Prairie .....	70,257	76,600	6,343	.....
Ravall .....	175,487	177,909	2,422	.....
Richland .....	217,194	256,245	39,051	.....
Rosebud .....	283,267	308,024	24,757	.....
Sanders .....	76,063	82,604	6,541	.....
Sheridan .....	381,982	441,867	59,885	.....
Silver Bow .....	1,508,775	997,845	.....	510,930
Stillwater .....	106,686	157,437	50,751	.....
Sweet Grass .....	125,866	135,255	9,389	.....
Teton .....	287,991	410,744	122,753	.....
Toole .....	61,739	124,718	62,979	.....
Valley .....	226,357	315,478	89,121	.....
Wheatland .....	141,463	259,193	117,730	.....
Wibaux .....	97,767	120,399	22,632	.....
Yellowstone .....	654,795	698,162	43,367	.....
Total .....	\$13,713,928	\$13,808,812	\$1,232,534	\$1,137,650
Net Increase .....			94,844	



## COMPARISON OF VALUE OF BONDS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Chouteau .....	\$ 1,260	\$ .....	\$ .....	\$ 1,260
Deer Lodge .....	.....	25,000	25,000	.....
Fallon .....	.....	2,748	2,748	.....
Fergus .....	23,650	1,800	.....	21,850
Granite .....	.....	500	500	.....
Lewis and Clark .....	110,100	122,415	12,315	.....
Powell .....	.....	20,000	20,000	.....
Rosebud .....	31,000	.....	.....	31,000
Total .....	\$166,010	\$172,463	\$60,563	\$54,110
Net increase .....	.....	.....	6,453	.....

COMPARISON OF VALUE OF STORED ORE AND BULLION AS ASSESSED IN 1917  
AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Lewis and Clark .....	\$123,980	\$132,800	\$8,820	\$ .....
Total .....	\$123,980	\$132,800	\$8,820	\$ .....
Net increase .....	.....	.....	8,820	.....

COMPARISON OF NET PROCEEDS OF MINES AS ASSESSED IN 1917 AND 1918—  
BY COUNTIES.

County	1917	1918	Increase	Decrease
Carbon .....	\$ 344,284	\$ 190,412	\$ .....	\$ 153,872
Cascade .....	76,585	171,374	94,789	.....
Deer Lodge .....	85,501	78,796	.....	6,705
Fergus .....	88,540	34,190	.....	54,350
Granite .....	71,724	338,549	266,825	.....
Lewis and Clark .....	202,595	310,785	108,190	.....
Madison .....	71,400	68,210	.....	3,190
Musselshell .....	246,332	96,510	.....	149,822
Phillips .....	50,000	30,000	.....	20,000
Silver Bow .....	44,282,500	16,036,370	.....	28,246,130
Total .....	\$45,519,461	\$17,355,196	\$469,804	\$28,634,069
Net decrease .....	.....	.....	.....	28,164,265

## COMPARISON OF TOTAL VALUE OF CAPITAL STOCK AND SURPLUS OF DOMESTIC INSURANCE COMPANIES AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Cascade .....	\$190,842	\$116,822	\$ .....	\$ 74,020
Lewis and Clark .....	522,340	492,040	.....	30,300
Total .....	\$713,182	\$608,862	\$ .....	\$104,320
Net decrease .....				104,320

## COMPARISON OF THE VALUE OF BUILDING AND LOAN STOCK AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Custer .....	\$41,471	\$47,209	\$5,738	\$ .....
Dawson .....	19,458	19,458	.....	.....
Powell .....	7,986	.....	.....	7,986
Total .....	\$68,915	\$66,667	\$5,738	\$7,986
Net decrease .....				2,248

## COMPARISON OF THE VALUE OF THRESHING AND PLOWING OUTFITS AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Blg Horn .....	\$ 35,653	\$ 51,962	\$ 16,309	\$ .....
Blaine .....	46,114	.....	.....	46,114
Broadwater .....	.....	67,760	67,760	.....
Cascade .....	27,500	89,055	61,555	.....
Chouteau .....	.....	367,509	367,509	.....
Dawson .....	.....	109,589	109,589	.....
Fallon .....	51,023	67,085	16,062	.....
Fergus .....	156,290	216,708	60,418	.....
Jefferson .....	1,500	600	.....	900
Musselshell .....	.....	97,840	97,840	.....
Phillips .....	53,865	.....	.....	53,865
Prairie .....	48,130	61,175	13,045	.....
Richland .....	60,795	.....	.....	60,795
Sanders .....	40,888	.....	.....	40,888
Stillwater .....	46,250	20,120	.....	26,130
Teton .....	.....	127,205	127,205	.....
Toole .....	.....	109,670	109,670	.....
Wheatland .....	62,210	106,855	44,645	.....
Wibaux .....	18,990	16,605	.....	2,385
Totals .....	\$649,208	\$1,509,738	\$1,091,607	\$231,077
Net increase .....			\$60,530	

COMPARISON OF THE VALUE OF OTHER PERSONAL PROPERTY NOT HEREIN-  
BEFORE LISTED AS ASSESSED IN 1917 AND 1918—BY COUNTIES.

County	1917	1918	Increase	Decrease
Beaverhead .....	\$ 505	\$ .....	\$ .....	\$ 505
Big Horn .....	2,053	23,831	21,778	.....
Blaine .....	5,664	16,731	11,067	.....
Broadwater .....	92	192	100	.....
Carbon .....	22,326	8,800	.....	13,526
Cascade .....	58,081	.....	.....	58,081
Chouteau .....	1,942	89,515	87,573	.....
Custer .....	22,761	2,385	.....	20,376
Deer Lodge .....	58,861	53,000	.....	5,861
Fallon .....	250	.....	.....	250
Fergus .....	56,350	174,180	117,830	.....
Flathead .....	129,550	20,165	.....	109,385
Gallatin .....	262,500	524,195	261,695	.....
Granite .....	2,162	2,135	.....	27
Hill .....	63,986	.....	.....	63,986
Lewis and Clark .....	467,620	484,080	16,460	.....
Lincoln .....	190,060	181,785	.....	8,275
Meagher .....	2,220	2,365	145	.....
Mineral .....	38,675	24,780	.....	13,895
Musselshell .....	3,315	4,050	735	.....
Park .....	13,530	255,205	241,675	.....
Powell .....	160,666	127,059	.....	33,607
Prairie .....	.....	1,000	1,000	.....
Ravalli .....	360	280	.....	80
Richland .....	53,455	44,869	.....	8,586
Sanders .....	1,169,153	1,255,375	86,222	.....
Sheridan .....	190,155	225,352	35,197	.....
Silver Bow .....	850,245	849,505	.....	740
Stillwater .....	7,420	.....	.....	7,420
Toole .....	.....	6,851	6,851	.....
Valley .....	6,100	8,402	2,302	.....
Wheatland .....	4,330	6,600	2,270	.....
Wibaux .....	1,550	.....	.....	1,550
Yellowstone .....	16,625	15,793	.....	832
Total .....	\$3,862,562	\$4,408,480	\$892,900	\$346,982
Net increase .....	.....	.....	545,918	.....

**COMPARISON OF TOTAL ACREAGE, AVERAGE VALUE PER ACRE,  
AND TOTAL VALUE OF LANDS (AFTER EQUALIZATION) AS  
CLASSIFIED BY COUNTY ASSESSORS FOR THE YEARS  
1917 AND 1918.**

**BEAVERHEAD COUNTY.**

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay—1st Class .....	45,333	40,639	.....	4,714
Hay and Dry Farming—1st Class .....	78,475	70,101	.....	8,374
Hay and Dry Farming—2nd Class .....	125,887	151,907	26,020	.....
Grazing .....	301,161	306,803	5,642	.....
Mining .....	8,228	7,366	.....	862
Unclassified .....	44,576	57,859	13,283	.....
<b>Total .....</b>	<b>603,680</b>	<b>634,675</b>	<b>44,945</b>	<b>13,950</b>
<b>Net Increase .....</b>			<b>30,995</b>	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay—1st Class .....	\$13.80	\$13.07	\$ .....	\$ .73
Hay and Dry Farming—1st Class .....	6.44	6.24	.....	.20
Hay and Dry Farming—2nd Class .....	4.70	4.58	.....	.12
Grazing .....	2.15	2.12	.....	.03
Mining .....	3.83	4.20	.37	.....
Unclassified .....	2.82	3.72	.90	.....
<b>Average .....</b>	<b>\$ 4.19</b>	<b>\$ 4.04</b>	<b>\$ .....</b>	<b>\$ .15</b>

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain and Hay—1st Class .....	\$ 626,007	\$ 531,013	\$ .....	\$ 94,994
Hay and Dry Farming—1st Class .....	505,327	437,629	.....	67,698
Hay and Dry Farming—2nd Class .....	592,326	695,991	103,665	.....
Grazing .....	649,754	650,598	844	.....
Mining .....	31,585	30,920	.....	665
Unclassified .....	125,991	214,996	89,005	.....
<b>Total .....</b>	<b>\$2,530,990</b>	<b>\$2,561,147</b>	<b>\$193,514</b>	<b>\$163,375</b>
<b>Net Increase .....</b>			<b>30,139</b>	

## TAX AND LICENES COMMISSION

## BIG HORN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	30,000	30,000	.....	.....
Grain—2nd Class .....	38,000	39,000	1,000	.....
Hay—1st Class .....	30,000	30,000	.....	.....
Grazing .....	360,439	405,394	44,955	.....
<b>Total</b> .....	<b>458,439</b>	<b>504,394</b>	<b>45,955</b>	<b>.....</b>

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$20.00	\$20.00	\$ .....	\$ .....
Grain—2nd Class .....	8.00	8.00	.....	.....
Hay—1st Class .....	15.00	15.00	.....	.....
Grazing .....	2.08	2.28	.20	.....
<b>Average</b> .....	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>\$. .06</b>

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 600,000	\$ 600,000	\$ .....	\$ .....
Grain—2nd Class .....	308,000	312,000	4,000	.....
Hay—1st Class .....	450,000	450,000	.....	.....
Grazing .....	749,745	924,976	175,231	.....
<b>Total</b> .....	<b>\$2,107,745</b>	<b>\$4,286,976</b>	<b>\$179,231</b>	<b>\$ .....</b>

## BLAINE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay .....	285,955	483,796	197,841	.....
Grazing .....	346,720	370,696	23,976	.....
Irrigated .....	.....	26,126	26,126	.....
Waste .....	831	182	.....	649
<b>Total</b> .....	<b>633,506</b>	<b>880,800</b>	<b>247,943</b>	<b>649</b>
<b>Net Increase</b> .....	<b>.....</b>	<b>.....</b>	<b>47,294</b>	<b>.....</b>

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay .....	\$ 5.77	\$ 5.28	\$ .....	\$ .49
Grazing .....	2.38	2.45	.07	.....
Irrigated .....	.....	11.69	11.69	.....
<b>Average</b> .....	<b>\$ 3.91</b>	<b>\$ 4.28</b>	<b>\$ .37</b>	<b>\$ .....</b>
<b>Waste</b> .....	<b>1.51</b>	<b>.82</b>	<b>.....</b>	<b>.69</b>

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Grain and Hay .....	\$1,651,280	\$2,552,744	\$ 901,464	.....
Grazing .....	826,697	909,896	83,199	.....
Irrigated .....	.....	305,300	305,300	.....
Waste .....	1,246	150	.....	1,096
<b>Total</b> .....	<b>\$2,479,223</b>	<b>\$3,768,090</b>	<b>\$1,289,963</b>	<b>\$1,096</b>
<b>Net Increase</b> .....	<b>.....</b>	<b>.....</b>	<b>1,288,867</b>	<b>.....</b>



## BROADWATER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	392,509	415,827	23,318	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 3.50	\$ 3.45	\$ .....	\$ .05
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$1,374,851	\$1,438,443	\$ 63,592	\$ .....

## CARBON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Farm and Grazing	.....	432,728	432,728	.....
Timber	2,080	2,080	.....	.....
Coal	18,582	18,622	40	.....
Unclassified	385,110	22,313	.....	362,797
Total	405,772	475,743	432,768	362,797
Net Increase	.....	.....	69,971	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$ .....	\$ 7.40	\$ 7.40	\$ .....
Timber	4.36	4.36	.....	.....
Coal	20.00	20.00	.....	.....
Unclassified	6.18	3.90	.....	2.28
Average	\$ 6.51	\$ 7.71	\$ .90	\$ .....

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Farm and Grazing	\$.....	\$3,202,635	\$3,202,635	\$.....
Timber	9,080	9,080	.....	.....
Coal	371,642	372,442	800	.....
Unclassified	2,383,274	\$6,930	.....	2,296,344
Total	\$2,763,996	\$3,671,087	\$3,203,435	\$2,296,344
Net Increase	.....	.....	907,091	.....

## TAX AND LICENSE COMMISSION

## CARTER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified .....	383,711	472,651	88,940	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified .....	\$ 2.90	\$ 3.62	\$ .72	\$ .....
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified .....	\$1,115,688	\$1,714,661	\$ 598,973	\$ .....

## CASCADE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....	3,109	2,949	.....	160
Grain and Hay .....	461,530	513,157	51,627	.....
Grazing .....	851,602	855,380	3,778	.....
Mining .....	6,463	6,540	77	.....
Smelter .....	8,646	1,500	.....	7,146
Coal .....	805	.....	.....	805
Unclassified .....	345	520	175	.....
Total .....	1,332,500	1,380,046	55,657	8,111
Net Increase .....			47,546	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$15.00	\$15.00	\$ .....	\$ .....
Grain and Hay .....	7.23	7.02	.....	.21
Grazing .....	4.00	4.12	.12	.....
Mining .....	5.00	5.00	.....	.....
Smelter .....	61.91	200.00	138.09	.....
Coal .....	20.00	.....	.....	20.00
Unclassified .....	118.16	85.09	.....	33.07
Average .....	\$ 5.56	\$ 5.47	\$ .....	\$ .09

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 46,635	\$ 44,235	\$ .....	\$ 2,400
Grain and Hay .....	3,330,703	3,601,614	270,911	.....
Grazing .....	3,406,412	3,521,520	115,108	.....
Mining .....	32,315	32,700	385	.....
Smelter .....	535,194	300,000	.....	235,194
Coal .....	16,100	.....	.....	16,100
Unclassified .....	40,764	44,246	3,482	.....
Total .....	\$7,408,123	\$7,544,315	\$ 389,886	\$ 253,694
Net Increase .....			136,192	

## CHOUTEAU COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	971,026	1,130,184	159,158	.....
Grain—2nd Class .....	200,981	271,672	70,691	.....
Grazing .....	270,182	448,869	178,687	.....
Total .....	1,442,189	1,850,725	408,536	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 4.97	\$ 5.21	\$ .24	\$ .....
Grain—2nd Class .....	4.23	4.13	.....	.10
Grazing .....	2.44	1.99	.....	.45
Total .....	\$ 4.37	\$ 4.26	\$ .....	\$ .11

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$4,804,222	\$5,883,719	\$1,079,497	\$.....
Grain—2nd Class .....	850,433	1,120,913	270,480	.....
Grazing .....	659,367	888,700	229,333	.....
Total .....	\$6,314,022	\$7,893,332	\$1,579,310	\$.....

## CUSTER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Unclassified .....	1,854,470	1,890,701	36,231	.....

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified .....	\$ 3.13	\$ 3.34	\$ .21	\$ .....

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified .....	\$5,814,504	\$6,307,442	\$492,928	.....

## DAWSON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain .....	784,122	1,165,016	380,894	.....
Grazing .....	737,336	1,019,148	281,812	.....
Unclassified .....	1,041,272	747,123	.....	294,149
Total .....	2,562,730	2,931,287	662,706	294,149
Net increase .....			368,557	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain .....	\$ 5.20	\$ 4.80	\$ .....\$	\$ .40
Grazing .....	1.97	2.13	.16	.....
Unclassified .....	3.57	2.82	.....	.75
Average .....	\$ 3.60	\$ 3.37	\$ .....\$	\$ .23

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain .....	\$4,075,754	\$5,589,191	\$1,513,437	\$.....
Grazing .....	1,449,254	2,175,446	726,192	.....
Unclassified .....	3,717,172	2,107,625	.....	1,609,547
Total .....	\$9,242,180	\$9,872,262	\$2,239,629	\$1,609,547
Net increase .....			630,082	

## DEER LODGE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	5,510	5,920	410	.....
Grain—2nd Class .....	15,641	16,540	899	.....
Hay—1st Class .....	6,162	7,540	1,378	.....
Hay—2nd Class .....	21,198	21,620	422	.....
Grazing—Fenced .....	67,274	70,207	2,933	.....
Grazing—Unfenced .....	7,820	14,443	6,623	.....
Mining—Quartz .....	3,930	3,930	.....	.....
Mining—Placer .....	5,321	5,321	.....	.....
Unclassified .....	24,046	18,714	.....	5,332
Total .....	156,902	164,235	12,665	5,332
Net increase .....				7,333

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$15.64	\$15.97	\$ .33	\$ .....
Grain—2nd Class .....	8.29	7.88	.....	.41
Hay—1st Class .....	13.26	11.81	.....	1.45
Hay—2nd Class .....	6.95	6.90	.....	.05
Grazing—Fenced .....	2.00	2.07	.07	.....
Grazing—Unfenced .....	.....	1.72	.....	.....
Mining—Quartz .....	4.83	4.83	.....	.....
Mining—Placer .....	2.50	2.50	.....	.....
Unclassified .....	2.00	2.00	.....	.....
Average .....	\$ 4.30	\$ 4.28	\$ .....	\$ .02

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 86,222	\$ 94,560	\$ 8,338	\$ .....
Grain—2nd Class .....	129,589	130,320	731	.....
Hay—1st Class .....	81,721	89,080	7,359	.....
Hay—2nd Class .....	147,289	149,120	1,831	.....
Grazing—Fenced .....	150,188	145,126	.....	5,062
Grazing—Unfenced .....	.....	24,886	24,886	.....
Mining—Quartz .....	19,215	19,215	.....	.....
Mining—Placer .....	13,301	13,301	.....	.....
Unclassified .....	48,085	37,428	.....	10,657
Total .....	\$675,610	\$703,036	\$43,145	\$15,719
Net increase .....			27,426	



## FALLON COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified .....	763,869	823,750	59,881	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified .....	\$ 4.77	\$ 4.74	\$ .....	\$ .03
	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified .....	\$3,642,746	\$3,900,875	\$258,129	\$ .....

## FERGUS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	697,432	793,322	95,890	.....
Grain—2nd Class .....	989,740	991,615	1,875	.....
Grazing—1st Class .....	498,654	497,754	.....	900
Grazing—2nd Class .....	124,117	194,839	70,722	.....
Mining .....	4,561	9,349	4,788	.....
Total .....	2,314,504	2,486,879	173,275	900
Net Increase .....			172,375	
Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 7.51	\$ 7.12	\$ .....	\$ .39
Grain—2nd Class .....	4.73	4.35	.....	.38
Grazing—1st Class .....	3.00	3.24	.24	.....
Grazing—2nd Class .....	2.53	1.63	.....	.90
Mining .....	4.39	2.96	.....	1.43
Average .....	\$ 5.07	\$ 4.79	\$ .....	\$ .28
Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$5,233,675	\$5,648,120	\$414,445	\$ .....
Grain—2nd Class .....	4,680,000	4,311,111	.....	368,889
Grazing .....	1,498,897	1,612,403	113,506	.....
Grazing—2nd Class .....	313,327	317,791	4,464	.....
Mining .....	19,973	27,676	7,703	.....
Total .....	\$11,745,872	\$11,917,101	\$540,118	\$368,889
Net Increase .....			171,229	

## FLATHEAD COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	987,166	980,016		7,150

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 5.75	\$ 5.93	\$ .23	\$ .....

	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified	\$5,682,300	\$5,860,816	\$178,516	.....

## GALLATIN COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	815,406	946,666	131,260	.....

	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$ 8.66	\$ 7.70	\$ .....	\$ .96

	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Unclassified	\$7,059,715	\$7,291,875	\$232,160	\$ .....

## GRANITE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Non-Irrigated—1st Class .....	23,626	27,171	3,545	.....
Non-Irrigated—2nd Class .....	4,236	4,188	.....	48
Grain—1st Class .....	2,224	2,710	486	.....
Grain—2nd Class .....	4,218	3,792	.....	426
Hay—1st Class .....	5,132	4,904	.....	228
Hay—2nd Class .....	13,522	13,603	81	.....
Grazing—Fenced .....	91,136	97,234	6,098	.....
Grazing—Unfenced .....	49,467	53,815	4,348	.....
Timber—Logs .....	36,054	5,486	.....	30,568
Timber—Other .....	1,100	29,925	28,825	.....
Mining—Quartz .....	13,967	14,074	107	.....
Mining—Placer .....	1,513	1,513	.....	.....
Waste .....	4,978	6,215	1,237	.....
Unclassified .....	32,265	21,601	.....	10,664
Total .....	283,438	286,231	44,727	41,934
Net increase .....			2,793	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Non-Irrigated—1st Class .....	\$ 6.00	\$ 5.34	\$ .....	\$ .66
Non-Irrigated—2nd Class .....	4.00	4.00	.....	.....
Grain—1st Class .....	15.35	19.99	4.64	.....
Grain—2nd Class .....	13.62	17.33	3.71	.....
Hay—1st Class .....	15.75	19.78	4.03	.....
Hay—2nd Class .....	13.66	17.41	3.75	.....
Grazing—Fenced .....	2.00	2.00	.....	.....
Grazing—Unfenced .....	2.00	2.00	.....	.....
Timber—Logs .....	2.07	3.00	.93	.....
Timber—Others .....	10.10	1.88	.....	8.22
Mining—Quartz .....	5.00	5.00	.....	.....
Mining—Placer .....	2.43	2.43	.....	.....
Waste .....	1.00	1.00	.....	.....
Unclassified .....	1.64	2.64	1.00	.....
Average .....	\$ 3.57	\$ 3.94	\$ .37	\$ .....

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Non-Irrigated—1st Class .....	\$ 141,756	\$ 144,966	\$ 3,210	\$ .....
Non-Irrigated—2nd Class .....	16,944	16,752	.....	192
Grain—1st Class .....	34,132	54,180	20,048	.....
Grain—2nd Class .....	57,476	65,898	8,422	.....
Hay—1st Class .....	80,724	97,006	16,282	.....
Hay—2nd Class .....	184,046	236,823	52,777	.....
Grazing—Fenced .....	182,272	194,468	12,196	.....
Grazing—Unfenced .....	98,934	107,630	8,696	.....
Timber—Logs .....	74,696	16,458	.....	58,238
Timber—Other .....	11,112	56,265	45,153	.....
Mining—Quartz .....	69,835	70,370	535	.....
Mining—Placer .....	3,783	3,783	.....	.....
Waste .....	4,978	6,213	235	.....
Unclassified .....	52,800	56,750	3,950	.....
Total .....	\$1,013,488	\$1,127,562	\$172,504	\$58,430
Net Increase .....			114,074	

## HILL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Irrigated .....	2,712	2,818	106	.....
Grain .....	1,028,112	1,279,383	251,271	.....
Grazing .....	284,365	360,053	75,688	.....
Waste .....	1,358	2,338	980	.....
Mining .....	268	.....	.....	268
Unclassified .....	.....	16,280	16,280	.....
Total .....	1,316,815	1,660,872	344,325	268
Net Increase .....	.....	.....	344,057	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$14.91	\$15.31	\$ .40	\$ .....
Grain .....	5.42	5.25	.....	.17
Grazing .....	2.02	2.00	.....	.02
Waste .....	1.00	1.00	.....	.....
Mining .....	5.00	.....	.....	.....
Unclassified .....	.....	2.92	.....	.....
Average .....	\$ 4.70	\$ 4.54	\$ .....	\$ .16

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 40,430	\$ 43,170	\$ 2,740	\$ .....
Grain .....	5,574,677	6,721,950	1,147,273	.....
Grazing .....	575,097	720,226	145,129	.....
Waste .....	1,358	2,338	980	.....
Mining .....	1,340	.....	.....	1,340
Unclassified .....	.....	47,472	47,472	.....
Total .....	\$6,192,902	\$7,535,156	\$1,343,594	\$ 1,340
Net Increase .....	.....	.....	1,342,254	.....

## JEFFERSON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing .....	259,134	316,653	57,519	.....
Mining .....	29,311	30,836	1,525	.....
Unclassified .....	43,228	32,626	.....	10,602
Total .....	331,673	380,115	59,044	10,602
Net Increase .....	.....	.....	48,442	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing .....	\$ 4.55	\$ 3.96	\$ .....	\$ .59
Mining .....	3.78	3.76	.....	.02
Unclassified .....	1.60	1.69	.09	.....
Average .....	\$ 4.10	\$ 3.75	\$ .....	\$ .35

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain, Hay and Grazing .....	\$1,179,124	\$1,252,538	\$ 73,414	\$ .....
Mining .....	110,941	116,002	5,061	.....
Unclassified .....	68,742	55,181	.....	13,561
Total .....	\$1,358,807	\$1,423,721	\$ 78,475	\$ 13,561
Net Increase .....	.....	.....	64,914	.....

## LEWIS AND CLARK COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Farm and Grazing .....	697,646	735,925	38,279	.....
Timber .....	16,615	16,615	.....	.....
Other than Farm, etc. ....	19,422	19,422	.....	.....
Total .....	733,683	771,962	38,279	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Farm and Grazing .....	\$ 3.43	\$ 3.40	\$ .....	\$ .03
Timber .....	5.09	5.09	.....	.....
Other than Farm, etc. ....	5.19	5.09	.....	.10
Average .....	\$ 3.63	\$ 3.58	\$ .....	\$ .05

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Farm and Grazing .....	\$2,392,695	\$2,495,145	\$102,450	\$ .....
Timber .....	84,630	84,630	.....	.....
Mining .....	84,480	84,545	65	.....
Other than Farm etc. ....	100,910	98,860	.....	2,050
Total .....	\$2,662,715	\$2,763,180	\$102,515	\$2,050
Net increase .....			100,465	

## LINCOLN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain and Hay .....	82,977	83,977	1,000	.....
Grazing .....	155,204	157,696	2,492	.....
Timber .....	317,066	317,066	.....	.....
Mining .....	3,423	3,423	.....	.....
Total .....	558,670	562,162	3,492	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain and Hay .....	\$5.14	\$5.21	\$ .07	\$ .....
Grazing .....	1.93	2.03	.10	.....
Timber .....	5.45	5.33	.....	.12
Mining .....	2.78	2.78	.....	.....
Average .....	\$4.11	\$4.37	\$ .....	\$ .04

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain and Hay .....	\$ 426,815	\$ 438,135	\$ 11,320	\$ .....
Grazing .....	309,535	319,525	9,990	.....
Timber .....	1,720,330	1,689,395	.....	\$0,935
Mining .....	9,595	9,595	.....	.....
Total .....	\$2,466,275	\$2,456,650	\$21,310	\$30,935
Net decrease .....				9,625



## MADISON COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain .....	20,960	21,500	540	.....
Hay .....	41,346	45,340	994	.....
Grazing .....	482,889	528,910	46,021	.....
Mining .....	31,726	31,726	.....	.....
Unclassified .....	62,099	61,716	.....	* 383
<b>Total</b> .....	<b>642,020</b>	<b>689,192</b>	<b>47,555</b>	<b>383</b>
<b>Net Increase</b> .....			<b>47,162</b>	

Classification	Average Per Acre 1917	Average Per Acre 1918	Increase 1918	Decrease 1918
Grain .....	\$25.00	\$25.00	\$ .....	\$ .....
Hay .....	15.00	20.00	5.00	.....
Grazing .....	2.77	2.28	.....	.49
Mining .....	2.86	2.85	.....	.01
Unclassified .....	1.78	1.74	.....	.04
<b>Average</b> .....	<b>\$4.25</b>	<b>\$4.13</b>	<b>\$ .....</b>	<b>\$ .12</b>

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain .....	\$ 824,000	\$ 537,500	\$ 13,500	\$ .....
Hay .....	685,265	906,920	241,655	.....
Grazing .....	1,339,220	1,205,397	.....	133,823
Mining .....	90,920	90,920	.....	.....
Unclassified .....	110,560	107,160	.....	3,400
<b>Total</b> .....	<b>\$2,729,965</b>	<b>\$2,847,897</b>	<b>\$255,155</b>	<b>\$137,223</b>
<b>Net Increase</b> .....			<b>117,932</b>	

MEAGHER COUNTY.

•Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
School .....	8,180	7,671	.....	509
Grain .....	142,027	221,116	79,089	.....
Hay—Irrigated .....	29,808	30,234	426	.....
Grazing .....	457,264	413,343	.....	43,921
Mining .....	2,895	3,063	168	.....
Unclassified .....	131,191	124,310	.....	6,881
Total .....	771,365	799,737	79,683	51,311
Net Increase .....			28,372	

Classification	Av. Val. Per Acre 1917	Av. Val Per Acre 1918	Increase 1918	Decrease 1918
School .....	\$1.92	\$1.96	\$ .04	\$ .....
Grain .....	7.03	6.08	.....	.95
Hay—Irrigated .....	13.80	15.81	2.01	.....
Grazing .....	2.89	2.64	.....	.25
Mining .....	4.00	4.05	.05	.....
Unclassified .....	1.57	1.53	.....	.04
Average .....	\$3.85	\$3.92	\$ .07	\$ .....

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
School .....	\$ 15,736	\$ 15,020	\$ .....	\$ 716
Grain .....	999,703	1,345,437	345,734	.....
Hay—Irrigated .....	412,892	478,137	65,245	.....
Grazing .....	1,322,365	1,092,211	.....	230,154
Mining .....	11,560	12,405	845	.....
Unclassified .....	206,303	190,080	.....	16,223
Total .....	\$2,968,559	\$3,133,290	\$411,824	\$247,093
Net Increase .....			164,731	

## MINERAL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	836	998	162	.....
Grain—2nd Class .....	2,295	2,079	.....	216
Hay—1st Class .....	651	585	.....	66
Hay—2nd Class .....	503	600	97	.....
Grazing—Fenced .....	10,864	11,513	649	.....
Grazing—Unfenced .....	46,668	45,177	.....	1,491
Timber—Logs .....	71,309	73,899	2,590	.....
Timber—Other .....	30,706	31,252	546	.....
Stump .....	2,163	2,163	.....	.....
Mining—Placer .....	2,022	2,022	.....	.....
Total .....	168,017	170,288	4,044	1,773
Net Increase .....			2,271	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$13.03	\$16.83	\$ 3.80	\$ .....
Grain—2nd Class .....	10.56	9.81	.....	.75
Hay—1st Class .....	24.00	21.80	.....	2.20
Hay—2nd Class .....	13.29	12.58	.....	.71
Grazing—Fenced .....	4.00	3.74	.....	.26
Grazing—Unfenced .....	2.37	2.16	.....	.21
Timber—Logs .....	5.06	4.89	.....	.17
Timber—Other .....	1.33	1.36	.03	.....
Stump .....	5.69	5.69	.....	.....
Mining—Placer .....	3.60	3.60	.....	.....
Average .....	\$ 3.76	\$ 3.65	\$ .....	\$ .11

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 10,895	\$ 16,795	\$ 5,900	\$ .....
Grain—2nd Class .....	24,245	20,390	.....	3,855
Hay—1st Class .....	15,620	12,755	.....	2,865
Hay—2nd Class .....	6,685	7,550	865	.....
Grazing—Fenced .....	43,405	43,035	.....	370
Grazing—Unfenced .....	110,770	97,690	.....	13,080
Timber—Logs .....	360,385	361,472	1,087	.....
Timber—Other .....	40,945	42,625	1,680	.....
Stump .....	12,315	12,315	.....	.....
Mining—Placer .....	7,280	7,280	.....	.....
Total .....	\$632,545	\$621,907	\$ 9,632	\$20,170
Net decrease .....				10,638

## MISSOULA COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	6,967	8,337	1,370	.....
Grain—2nd Class .....	54,193	60,121	5,928	.....
Hay—1st Class .....	3,686	3,152	.....	534
Hay—2nd Class .....	10,909	11,148	239	.....
Grazing—Fenced .....	129,118	140,809	11,691	.....
Grazing—Unfenced .....	53,038	56,254	3,216	.....
Timber—Logs .....	418,943	417,174	.....	1,769
Timber—Other .....	224,777	250,005	25,228	.....
Mining .....	2,913	2,913	.....	.....
Total .....	904,544	949,913	47,672	2,303
Net increase .....				45,369

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$52.70	\$46.06	\$ .....	\$ 6.64
Grain—2nd Class .....	15.44	15.15	.....	.29
Hay—1st Class .....	32.73	26.63	.....	6.10
Hay—2nd Class .....	18.76	17.72	.....	1.04
Grazing—Fenced .....	4.84	4.72	.....	.12
Grazing—Unfenced .....	3.08	3.00	.....	.08
Timber—Logs .....	5.23	5.08	.....	.15
Timber—Other .....	2.88	2.74	.....	.14
Mining .....	4.47	4.47	.....	.....
Average .....	\$ 5.71	\$ 5.50	\$ .....	\$ .21

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 367,315	\$ 384,000	\$ 16,685	\$ .....
Grain—2nd Class .....	836,890	910,085	73,200	.....
Hay—1st Class .....	120,665	83,930	.....	36,735
Hay—2nd Class .....	204,660	197,570	.....	7,090
Grazing—1st Class .....	625,765	664,940	39,175	.....
Grazing—2nd Class .....	162,680	168,870	6,190	.....
Timber—Logs .....	2,188,050	2,118,755	.....	69,295
Timber—Other .....	648,850	686,125	37,275	.....
Mining .....	13,010	13,010	.....	.....
Total .....	\$5,167,890	\$5,227,295	\$172,525	\$113,120
Net Increase .....				59,405

## MUSSELSHELL COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....		6,500	6,500	.....
Farming .....	883,507	971,857	88,350	.....
Grazing .....	679,430	500,104	.....	179,326
Coal .....	65,280	65,280	.....	.....
Total .....	1,628,217	1,543,741	94,850	179,326
Net Decrease .....				84,476

Classification	Av. Val. Per Acre 1917	Av. Val Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ .....	\$20.00	\$20.00	\$ .....
Farming .....	5.23	5.78	.55	.....
Grazing .....	2.00	2.00	.....	.....
Coal .....	11.80	11.80	.....	.....
Average .....	\$ 4.07	\$ 4.81	\$ .74	\$ .....

Classification	Total Val. 1917	Total Val 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ .....	\$ 130,000	\$ 130,000	\$ .....
Farming .....	4,612,632	5,620,530	1,007,898	.....
Coal .....	668,800	668,800	.....	.....
Total .....	\$6,640,292	\$7,419,538	\$1,137,898	\$358,652
Net Increase .....			779,246	



## PARK COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	130,000	130,000	.....	.....
Grain—2nd Class .....	140,000	140,000	.....	.....
Hay .....	.....	50,000	50,000	.....
Grazing .....	318,641	304,757	.....	13,884
Unclassified .....	131,810	165,527	33,717	.....
Total .....	720,451	790,284	83,717	13,884
Net increase .....			69,833	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$10.00	\$10.00	\$ .....	\$ .....
Grain—2nd Class .....	7.04	7.00	.....	.04
Hay .....	.....	6.00	6.00	.....
Grazing .....	2.43	2.01	.....	.42
Unclassified .....	1.37	1.47	.10	.....
Average .....	\$ 4.50	\$ 4.35	\$ .....	\$ .15

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$1,300,000	\$1,300,000	\$ .....	\$ .....
Grain—2nd Class .....	985,170	980,000	.....	5,170
Hay .....	.....	300,000	300,000	.....
Grazing .....	775,440	612,520	.....	162,920
Unclassified .....	187,550	242,875	55,325	.....
Total .....	\$3,248,160	\$3,435,395	\$3,555,325	\$168,090
Net Increase .....			187,235	

## PHILLIPS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....	3,453	2,667	.....	786
Grain .....	192,070	283,275	91,205	.....
Grazing .....	213,255	331,141	117,886	.....
Mining .....	541	578	37	.....
Waste .....	789	2,007	1,218	.....
Unclassified .....	288	288	.....	.....
<b>Total</b> .....	<b>410,396</b>	<b>619,956</b>	<b>210,346</b>	<b>786</b>
<b>Net increase</b> .....			<b>209,560</b>	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$11.66	\$15.04	\$ 3.38	\$ .....
Grain .....	5.27	5.33	.06	.....
Grazing .....	2.02	2.03	.01	.....
Mining .....	5.00	5.00	.....	.....
Waste .....	1.00	1.00	.....	.....
Unclassified .....	5.00	5.00	.....	.....
<b>Average</b> .....	<b>\$ 3.63</b>	<b>\$ 3.59</b>	<b>\$ .....</b>	<b>\$ .04</b>

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 41,260	\$ 40,105	\$ .....	\$1,155
Grain .....	1,013,920	1,510,061	496,141	.....
Grazing .....	431,417	671,386	239,969	.....
Mining .....	2,705	2,890	185	.....
Waste .....	789	2,007	1,218	.....
Unclassified .....	1,400	1,400	.....	.....
<b>Total</b> .....	<b>\$1,491,491</b>	<b>\$2,227,849</b>	<b>\$737,513</b>	<b>\$1,155</b>
<b>Net increase</b> .....			<b>736,358</b>	

## POWELL COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified .....	609,267	669,425	60,158	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified .....	\$4.60	\$4.44	\$ .....	\$ .16
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified .....	\$2,801,699	\$2,972,258	\$170,559	\$ .....

## TAX AND LICENSE COMMISSION

## PRAIRIE COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	783,665	843,063	59,398	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$3.51	\$3.53	\$ .02	\$ .....
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$2,756,334	\$2,976,598	\$220,264	.....

## RAVALLI COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain	14,248	14,676	392	.....
Hay	62,183	62,096	.....	87
Grazing	207,712	211,156	3,444	.....
Timber	61,359	59,971	.....	1,388
Mining—Quartz	746	746	.....	.....
Mining—Placer	980	980	.....	.....
Mining—Coal and Oil	.....	8,691	8,691	.....
Unclassified	48,170	47,369	.....	801
Total	395,434	405,685	12,527	2,276
Net increase	.....	.....	10,251	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$37.92	\$37.60	\$ .....	\$ .32
Hay	17.19	17.26	.07	.....
Grazing	2.75	2.85	.10	.....
Timber	6.21	7.20	.99	.....
Mining—Quartz	3.50	3.50	.....	.....
Mining—Placer	3.00	3.00	.....	.....
Mining—Coal and Oil	.....	4.15	.....	.....
Unclassified	4.59	4.38	.....	.21
Average	\$ 7.07	\$ 7.17	\$ .10	\$ .....

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$ 541,670	\$ 551,746	\$ 10,076	\$ .....
Hay	1,074,837	1,071,822	.....	3,015
Grazing	572,271	602,175	29,404	.....
Timber	381,208	432,073	50,865	.....
Mining—Quartz	2,625	2,625	.....	.....
Mining—Placer	2,890	2,890	.....	.....
Mining—Coal and Oil	.....	36,025	36,025	.....
Unclassified	220,890	207,650	.....	13,240
Total	\$2,796,891	\$2,907,006	\$126,370	\$16,255
Net increase	.....	.....	110,015	.....

## RICHLAND COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	1,087,709	1,254,670	166,961	.....
	Av.Val.Per Acre 1917	Av.Val.Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$4.16	\$4.27	\$ .11	\$ .....
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$4,528,956	\$5,359,863	\$830,907	.....

## ROSEBUD COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	1,934,429	2,126,262	191,833	.....
	Av.Val.Per Acre 1917	Av.Val.Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$3.64	\$3.56	\$ .....	\$ .08
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$7,026,622	\$7,578,656	\$552,034	.....

## SANDERS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	2,651	3,659	1,008	.....
Grain—2nd Class .....	19,534	22,267	2,733	.....
Hay—1st Class .....	795	623	.....	1.72
Hay—2nd Class .....	7,943	7,432	.....	511
Grazing—Fenced .....	39,463	40,914	1,451	.....
Grazing—Unfenced .....	117,059	224,929	107,870	.....
Timber—Logs .....	171,558	178,524	6,966	.....
Timber—Other .....	96,956	99,961	3,005	.....
Mining .....	303	303	.....	.....
Unclassified .....	92,487	.....	.....	92,487
Total .....	548,749	578,612	123,033	93,170
Net Increase .....	.....	.....	29,863	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$19.66	\$21.68	\$ 2.02	\$ .....
Grain—2nd Class .....	6.75	6.15	.....	.60
Hay—1st Class .....	12.88	18.67	5.79	.....
Hay—2nd Class .....	7.41	7.96	.55	.....
Grazing—Fenced .....	2.92	3.16	.24	.....
Grazing—Unfenced .....	3.65	2.00	.....	1.65
Timber—Logs .....	3.07	4.84	1.77	.....
Timber—Other .....	1.21	1.27	.06	.....
Mining .....	5.00	5.00	.....	.....
Unclassified .....	1.98	.....	.....	.....
Average .....	\$ 2.95	\$ 3.21	\$ .26	\$ .....

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 52,125	\$ 79,315	\$ 27,190	\$ .....
Grain—2nd Class .....	131,968	137,019	5,051	.....
Hay—1st Class .....	10,329	11,630	1,301	.....
Hay—2nd Class .....	58,872	59,156	284	.....
Grazing—Fenced .....	115,542	129,106	13,564	.....
Grazing—Unfenced .....	427,271	450,931	23,660	.....
Timber—Log .....	526,931	863,894	336,963	.....
Timber—Other .....	117,946	126,876	8,930	.....
Mining .....	1,512	1,512	.....	.....
Unclassified .....	183,340	.....	.....	183,340
Total .....	\$1,625,836	\$1,859,439	\$416,943	\$183,340
Net Increase .....	.....	.....	233,603	.....



## SHERIDAN COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Increase 1918	Decrease 1918
Irrigated .....	1,943	1,307	.....	636
Grain—1st Class .....	433,513	460,424	26,911	.....
Grain—2nd Class .....	325,650	369,076	43,426	.....
Grazing .....	416,804	495,612	78,808	.....
Waste .....	1,625	2,883	1,258	.....
Timber and Coal .....	778	831	53	.....
School .....	11,947	18,617	6,670	.....
Total .....	1,192,260	1,348,750	157,126	636
Net Increase .....			156,490	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$12.00	\$15.00	\$ 3.00	\$ .....
Grain—1st Class .....	6.00	6.17	.17	.....
Grain—2nd Class .....	4.00	4.00	.....	.....
Grazing .....	2.00	2.00	.....	.....
Waste .....	1.00	1.00	.....	.....
Timber and Coal .....	10.88	2.00	.....	8.88
School .....	1.33	1.56	.23	.....
Average .....	\$ 4.01	\$ 3.98	\$ .....	\$ .03

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 23,316	\$ 19,605	\$ .....	\$ 3,711
Grain—1st Class .....	2,601,478	2,841,904	240,426	.....
Grain—2nd Class .....	1,300,282	1,476,304	176,022	.....
Grazing .....	833,608	991,224	157,616	.....
Waste .....	1,625	2,883	1,258	.....
Timber and Coal .....	8,464	1,662	.....	6,802
School .....	15,931	29,232	13,301	.....
Total .....	\$4,784,704	\$5,362,814	\$588,623	\$10,513
Net Increase .....			578,110	

## SILVER BOW COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain—1st Class .....	200	200	.....	.....
Grain—2nd Class .....	670	240	.....	430
Hay—1st Class .....	1,050	1,100	50	.....
Hay—2nd Class .....	2,935	2,423	.....	512
Grazing—Fenced .....	35,164	37,802	2,638	.....
Grazing—Unfenced .....	28,530	35,683	7,153	.....
Unclassified .....	27,423	37,614	10,186	.....
Mining—Quartz .....	33,960	23,054	.....	10,906
Mining—Placer .....	7,908	14,147	6,239	.....
Total .....	137,845	152,263	26,266	11,848
Net increase .....			14,418	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$12.00	\$12.00	\$ .....	\$ .....
Grain—2nd Class .....	9.63	7.92	.....	1.71
Hay—1st Class .....	10.00	10.00	.....	.....
Hay—2nd Class .....	7.41	7.50	.09	.....
Grazing—Fenced .....	4.84	4.99	.15	.....
Grazing—Unfenced .....	2.47	2.74	.27	.....
Unclassified .....	6.06	3.61	.....	2.45
Mining—Quartz .....	3.83	4.90	1.07	.....
Mining—Placer .....	2.53	2.50	.03	.....
Average .....	\$ 4.34	\$ 3.98	\$ .....	\$ .36

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain—1st Class .....	\$ 2,400	\$ 2,400	\$ .....	\$ .....
Grain—2nd Class .....	6,450	1,900	.....	4,550
Hay—1st Class .....	10,500	11,000	500	.....
Hay—2nd Class .....	21,765	18,170	.....	3,595
Grazing—Fenced .....	170,505	188,515	18,010	.....
Grazing—Unfenced .....	70,590	97,700	27,100	.....
Unclassified .....	166,020	135,675	.....	30,345
Mining—Quartz .....	129,835	115,270	.....	14,565
Mining—Placer .....	20,015	35,370	15,355	.....
Total .....	\$598,080	\$606,000	\$60,975	\$53,055
Net increase .....			7,920	

## STILLWATER COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	667,066	705,764	38,698	.....
	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	..... \$7.35	\$5.36	\$ .....	\$1.99
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$4,902,327	\$3,783,527	\$ .....	\$1,118,800

## SWEET GRASS COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....	47,832	49,115	1,283	.....
Grain .....	53,947	37,914	.....	16,033
Hay .....	142,616	170,758	28,142	.....
Grazing .....	350,615	412,425	61,810	.....
Waste .....	35,802	31,739	.....	4,063
Unclassified .....	.....	30,079	30,079	.....
Total .....	630,812	732,030	121,314	20,096
Net increase .....	.....	.....	101,218	.....

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$16.68	\$15.88	\$ .....	\$ .80
Grain .....	7.64	10.52	2.88	.....
Hay .....	7.41	6.32	.....	1.09
Grazing .....	2.67	2.13	.....	.54
Waste .....	1.00	1.00	.....	.....
Unclassified .....	.....	.81	.81	.....
Average .....	\$ 5.15	\$ 4.37	\$ .....	\$ .78

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 798,128	\$ 779,847	\$ .....	\$18,281
Grain .....	412,079	398,926	.....	13,153
Hay .....	1,068,136	1,079,636	11,500	.....
Grazing .....	936,358	886,159	.....	50,199
Waste .....	35,802	31,739	.....	4,063
Unclassified .....	.....	24,463	24,463	.....
Total .....	\$3,250,503	\$3,200,770	\$35,963	\$85,696
Net decrease .....	.....	.....	.....	49,733

## TAX AND LICENSE COMMISSION

## TETON COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	1,035,010	1,149,532	114,522	.....
	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$6.05	\$5.93	\$ .....	\$ .12
	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$6,263,187	\$6,814,645	\$551,458	\$ .....

## TOOLE COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Grain	414,613	576,513	161,900	.....
Grazing	262,656	114,811	.....	147,845
Total	677,269	691,324	161,900	147,845
Net increase			14,055	

Classification	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Grain	\$6.00	\$6.00	\$ .....	\$ .....
Grazing	\$3.00	\$3.00	\$ .....	\$ .....
Average	\$4.84	\$5.48	\$ .64	\$ .....

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Grain	\$2,486,688	\$3,459,079	\$972,391	\$ .....
Grazing	788,958	344,433	.....	444,525
Total	\$3,275,646	\$3,802,912	\$972,391	\$444,525
Nete Increase			527,266	

## VALLEY COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....	600	600		
Grain and Hay .....	330,220	457,788	127,568	
Grazing .....	227,922	305,169	77,247	
Total .....	558,742	763,557	204,815	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$12.00	\$15.00	\$ 3.00	\$ .....
Grain and Hay .....	5.35	5.21		.14
Grazing .....	2.00	2.00		
Average .....	\$ 3.97	\$ 3.93	\$ .....	\$ .04

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 7,200	\$ 9,000	\$ 1,800	\$ .....
Grain and Hay .....	1,757,192	2,385,114	627,922	
Grazing .....	455,744	610,338	154,594	
Total .....	\$2,220,136	\$3,004,452	\$784,316	\$ ...

## WHEATLAND COUNTY.

Classification	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Irrigated .....	21,485	14,898		6,677
School .....	17,971	22,374	4,403	
Grain .....	503,806	518,048	14,242	
Grazing .....	76,656	125,685	49,029	
Unclassified .....	55,733	15,711		40,022
Total .....	675,651	696,626	67,674	46,699
Net Increase .....			20,975	

Classification	Av. Val. Per Acre 1917	Av. Val. Per Acre 1918	Increase 1918	Decrease 1918
Irrigated .....	\$13.76	\$16.23	\$ 2.47	\$ .....
School .....	2.72	2.84	.12	
Grain .....	.755	7.86	.31	
Grazing .....	3.56	3.53		.03
Unclassified .....	7.48	4.44		3.04
Average .....	\$ 7.15	\$ 7.02	\$ .....	\$ .13

Classification	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Irrigated .....	\$ 295,776	\$ 240,318	\$ .....	\$ 55,458
School .....	48,882	63,520	14,698	
Grain .....	3,800,615	4,072,392	271,777	
Grazing .....	273,398	443,558	170,160	
Unclassified .....	415,910	69,798		346,112
Total .....	\$4,834,521	\$4,889,586	\$456,635	\$401,570
Net Increase .....			55,065	



## TAX AND LICENSE COMMISSION

## WIBAUX COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	448,994	350,695	.....	98,299

	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$4.24	\$5.53	\$1.29	\$ .....

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$1,903,954	\$1,938,468	\$34,514	\$ .....

## YELLOWSTONE COUNTY.

	No. of Acres 1917	No. of Acres 1918	Inc. 1918	Decrease 1918
Unclassified	977,102	1,647,497	670,395	.....

	Av.Val. Per Acre 1917	Av.Val. Per Acre 1918	Increase 1918	Decrease 1918
Unclassified	\$6.44	\$4.12	\$ .....	\$2.32

	Total Val. 1917	Total Val. 1918	Increase 1918	Decrease 1918
Unclassified	\$6,301,063	\$6,782,813	\$481,750	.....

# Railroads—As Assessed by State Board of Equalization.

## GREAT NORTHERN RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>SHERIDAN:</b>					
Main Line .....	93.16	\$1,979,650	37.48	\$ 79,645	\$2,059,295
Bainville Branch .....	53.19	664,875	5.47	6,838	671,713
Plentywood West .....	44.64	357,120	3.85	3,080	360,200
Snowden Branch .....	2.09	15,675	1.84	1,380	17,055
Total Value .....					\$3,108,263
<b>VALLEY:</b>					
Main Line .....	76.46	\$1,624,775	23.25	\$ 49,406	\$1,674,181
<b>PHILLIPS:</b>					
Main Line .....	52.24	\$1,110,100	26.78	\$ 56,908	\$1,167,008
<b>BLAINE:</b>					
Main Line .....	55.34	\$1,175,975	10.90	\$ 23,162	\$1,199,137
<b>HILL:</b>					
Main Track .....	81.26	\$1,726,775	39.56	\$ 84,065	\$1,810,840
Havre to Butte .....	21.65	433,000	3.33	6,660	439,660
Double Track .....	4.24	106,000	.....	.....	-106,000
Total Value .....					\$2,356,500
<b>TOOLE:</b>					
Main Track .....	27.96	\$ 594,150	9.52	\$ 20,230	\$ 614,380
Double Track .....	16.40	410,000	.....	.....	410,000
Shelby-Billings .....	12.73	229,140	1.31	2,358	231,498
Sweet Grass Branch .....	36.31	272,325	2.12	1,590	273,915
Total Value .....					\$1,529,793
<b>TETON:</b>					
Main Track .....	59.23	\$1,258,637	27.36	58,140	\$1,316,777
Double Track .....	8.51	212,750	.....	.....	212,750
Power Branch .....	51.35	410,800	5.98	4,784	415,584
Shelby-Billings .....	65.94	1,186,920	10.49	18,882	1,205,802
Total Value .....					\$3,150,913
<b>FLATHEAD:</b>					
Main Line .....	75.17	\$1,597,363	40.77	\$ 86,636	\$1,683,999
Double Track .....	22.00	550,000	.....	.....	550,000
Kalispell Branch .....	15.05	225,900	9.46	14,190	240,090
Marion Spur .....	25.41	76,230	2.34	702	76,932
Somers Spur .....	10.45	52,250	4.09	2,045	54,295
Total Value .....					\$2,605,316
<b>LINCOLN:</b>					
Main Track .....	119.40	\$2,537,250	37.21	\$ 79,072	\$2,616,322
Fernie Branch .....	8.86	66,450	2.27	1,703	68,153
Total Value .....					\$2,684,475

## TAX AND LICENSE COMMISSION

## GREAT NORTHERN RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>CASCADE:</b>					
Barker Branch .....	10.79	\$ 1,349	.....	\$ .....	\$ 1,349
Havre-Butte .....	67.51	1,350,200	52.67	105,340	1,455,540
Nelhart Branch .....	38.23	191,150	4.02	2,010	193,160
Sand Coulee .....	10.82	108,200	7.75	7,750	115,950
Shelby-Billings .....	76.76	1,381,680	39.64	71,352	1,453,032
Vaughn Branch .....	24.73	185,475	1.39	1,043	186,518
Total Value .....					\$3,405,549
<b>LEWIS AND CLARK:</b>					
Main Line .....	58.01	\$1,160,200	10.96	\$ 21,920	\$1,182,120
Fairground Branch .....	.67	335	.15	8	343
Red Mountain Branch .....	1.47	1,470	.....	.....	1,470
Vaughn Branch .....	15.55	116,625	2.30	1,725	118,350
Total Value .....					\$1,302,283
<b>CHOUTEAU:</b>					
Havre to Butte .....	76.85	\$1,537,000	13.44	\$ 26,880	\$1,563,880
Shelby-Billings .....	.34	6,120	.....	.....	6,120
Total Value .....					\$1,570,000
<b>JEFFERSON:</b>					
Havre to Butte .....	57.96	\$1,159,200	19.40	\$ 38,800	\$1,198,000
<b>SILVER BOW:</b>					
Havre to Butte .....	8.27	\$ 165,400	12.68	\$ 25,360	\$ 190,760
Mountain View Spur .....	3.32	26,560	.97	776	27,336
Total Value .....					\$218,096
<b>DAWSON:</b>					
Newlon-West .....	6.54	\$ 32,700	1.76	\$ 880	\$ 33,580
<b>MUSSELSHELL:</b>					
Shelby-Billings .....	37.56	\$ 676,080	4.74	\$ 8,532	\$ 684,612
<b>RICHLAND:</b>					
Newlon-West .....	39.25	\$ 196,250	2.99	\$ 1,495	\$ 197,745
Snowdon-Sidney .....	13.52	101,400	.94	705	102,105
Total Value .....					\$ 299,850
<b>FERGUS:</b>					
Moccasin Branch .....	30.03	\$ 330,330	5.29	\$ 5,819	\$ 336,149
Shelby-Billings .....	61.78	1,112,040	23.50	42,300	1,154,340
Total Value .....					\$1,490,489
<b>WHEATLAND:</b>					
Shelby-Billings .....	27.02	\$ 486,360	11.02	\$ 19,836	\$ 506,196
<b>YELLOWSTONE:</b>					
Shelby-Billings .....	38.97	\$ 701,460	7.45	\$ 13,410	\$ 714,870

## NORTHERN PACIFIC RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>BROADWATER:</b>					
Main Line .....	42.26	\$ 898,025	13.33	\$ 28,433	\$ 926,458
<b>CARBON:</b>					
Clarke Fork Branch .....	19.74	\$ 296,100	10.73	\$ 16,095	\$ 312,195
Rocky Fork Branch.....	42.87	683,920	14.81	23,696	709,616
Total Value .....					\$1,021,811
<b>CUSTER:</b>					
Main Line .....	42.37	\$ 900,363	14.81	\$ 31,471	\$ 931,834
<b>DAWSON:</b>					
Main Line .....	15.33	\$ 963,263	24.43	\$ 51,914	\$1,015,177
Glendive East Branch .....	25.83	258,300	1.55	1,550	259,850
Total Value .....					\$1,275,027
<b>DEER LODGE:</b>					
Main Line Montana Union ..	15.31	\$ 325,338	2.19	\$ 4,654	\$ 329,992
<b>FALLON:</b>					
Golden Valley Branch .....	8.51	\$ 42,550	1.23	\$ 615	\$ 43,165
<b>FLATHEAD:</b>					
Polson Branch .....	8.36	\$ 25,080	2.04	\$ 612	\$ 25,692
<b>GALLATIN:</b>					
Main Line .....	45.30	\$ 962,625	30.72	\$ 65,301	\$1,027,926
Double Track .....	11.99	299,750			299,750
Butte Branch .....	19.98	424,575	9.05	19,231	443,806
Camp Creek Branch .....	15.15	113,625	2.37	1,778	115,403
Red Bluff Branch .....	1.80	9,000	.66	330	9,330
Total Value .....					\$1,896,215
<b>GRANITE:</b>					
Main Line Double Track ..	27.95	\$ 698,750	5.10	\$ 10,838	\$ 709,588
Phillpsburg Branch .....	25.94	129,700	5.29	2,645	132,345
Total Value .....					\$ 841,933
<b>JEFFERSON:</b>					
Main Track .....	1.61	\$ 34,213	.084	\$ 1,785	\$ 35,998
Boulder Branch .....	4.33	10,825	1.46	365	11,190
Butte Branch .....	41.07	872,738	12.00	25,500	898,238
Elkhorn Branch .....	16.06	16,060	1.58	158	16,218
Gaylord and Ruby .....	9.35	102,850	0.56	616	103,466
Total Value .....					\$1,065,110
<b>LEWIS AND CLARK:</b>					
Main Line .....	29.77	\$ 632,612	38.32	\$ 81,430	\$ 714,042
Boulder Branch .....	1.69	4,225	0.21	52	4,277
Marysville Branch .....	12.58	75,180	1.00	600	76,080
Red Mountain Branch .....	16.37	24,555	4.41	661	25,216
Total Value .....					\$ 819,615

## TAX AND LICENSE COMMISSION

## NORTHERN PACIFIC RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>MADISON:</b>					
Gaylord and Ruby Valley .....	36.37	\$ 400,070	3.83	\$ 4,213	\$ 404,283
Pony Branch .....	6.65	33,250	0.46	230	33,480
Red Bluff Branch .....	19.19	95,950	1.74	870	96,820
Total Value .....					\$ 534,583
<b>MINERAL:</b>					
Couder d'Alene Branch .....	38.32	\$ 479,000	9.07	\$ 11,338	\$ 490,338
St. Regis Branch .....	51.31	769,650	13.25	19,875	789,525
Total Value .....					\$1,279,863
<b>MISSOULA:</b>					
Main Line .....	31.71	\$ 673,837	47.21	\$100,321	\$ 774,158
Double Track .....	33.70	842,500			842,500
Bitter Root Branch .....	17.81	267,150	2.81	4,215	271,365
St. Regis Branch .....	28.02	420,300	5.19	7,785	428,085
Polson Branch .....	21.33	63,990	1.54	462	64,452
Total Value .....					\$2,380,560
<b>PARK:</b>					
Main Line .....	19.83	\$ 421,387	28.03	\$ 59,564	\$ 480,951
Double Track .....	12.00	300,000			300,000
Park Branch .....	54.27	596,970	8.97	9,867	606,837
Shields River Branch .....	22.93	252,230	2.16	2,376	254,606
Total Value .....					\$1,642,394
<b>POWELL:</b>					
Main Line .....	30.00	\$ 637,500	19.40	\$ 41,225	\$ 678,725
Double Track .....	14.26	356,500			356,500
Montana Union Branch .....	19.77	420,112	8.33	17,701	437,813
Total Value .....					\$1,473,038
<b>PRAIRIE:</b>					
Main Line .....	30.21	\$ 641,963	8.29	\$ 17,616	\$ 659,579
<b>RAVALLI:</b>					
Bitter Root Branch .....	31.52	\$ 472,800	8.20	\$ 12,300	\$ 485,100
Bitter Root Extension .....	17.03	170,300	4.34	4,340	174,640
Total Value .....					\$ 659,740
<b>RICHLAND:</b>					
Glendive East Branch .....	28.99	\$ 289,900	4.42	\$ 4,420	\$ 294,320
<b>ROSEBUD:</b>					
Main Line .....	71.68	\$1,523,200	22.11	\$ 46,984	\$1,570,184
<b>SANDERS:</b>					
Main Line .....	116.43	\$2,474,138	43.26	\$ 91,927	\$2,566,065
St. Regis Branch .....	13.76	206,400	2.39	3,585	209,985
White Pine Cut-off .....	17.17	86,709	3.19	1,611	88,320
Polson Branch .....	3.21	9,630	2.21	663	10,293
Total Value .....					\$2,874,663



## NORTHERN PACIFIC RAILWAY—Continued.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>SILVER BOW:</b>					
Butte Branch .....	10.72	\$ 227,800	13.44	\$ 28,560	\$ 256,360
Double Track .....	0.26	6,500	.....	.....	6,500
Montana Union .....	15.51	329,588	15.93	33,851	363,439
Double Track .....	1.71	42,750	.....	.....	42,750
Butte Hill Spur .....	6.66	39,960	6.47	3,882	43,842
Total Value .....					\$ 712,891
<b>STILLWATER:</b>					
Main Line .....	38.20	\$ 811,750	14.35	\$ 30,494	\$ 842,244
<b>SWEET GRASS:</b>					
Main Line .....	37.36	\$ 793,900	9.90	\$ 21,037	\$ 814,937
<b>WIBAUX:</b>					
Main Line .....	17.24	\$ 366,350	5.20	\$ 11,050	\$ 37,400
<b>YELLOWSTONE:</b>					
Main Line .....	49.73	\$1,056,762	85.56	\$181,815	\$1,238,577
Double Track .....	27.87	696,750	.....	.....	696,750
Rocky Fork Branch .....	1.35	21,600	0.64	1,024	22,624
Total Value .....					\$1,957,951

## YELLOWSTONE PARK RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
GALLATIN .....	6.27	\$ 12,540	0.95	\$ 190	\$ 12,730
PARK .....	4.73	9,460	.....	.....	9,460
Total Value .....					\$ 22,190

## BUTTE, ANACONDA &amp; PACIFIC RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
<b>SILVER BOW:</b>					
Main Line .....	16.00	\$ 340,000	20.14	\$ 42,798	\$ 382,798
Spur .....	11.86	177,900	15.70	23,550	201,450
Total Value .....					\$ 584,248
<b>DEER LODGE:</b>					
Main Line .....	9.30	\$ 197,625	26.09	\$ 55,441	\$ 253,066
Spurs .....	11.79	176,850	10.95	16,425	193,275
Georgetown Extension .....	21.48	107,400	7.05	3,525	110,925
Stuart Branch .....	8.94	22,350	4.87	1,218	23,568
Total Value .....					\$ 580,824

## CHICAGO, BURLINGTON AND QUINCY.

County	Miles	Value	Miles Side Track	Value	Total Value
BIG HORN:					
Wyoming St. to Huntley Br....	80.86	\$1,536,340	16.94	\$ 32,186	\$1,568,526
YELLOWSTONE:					
Main Track .....	20.88	\$ 396,720	15.13	\$ 28,747	\$ 425,467
CARBON:					
Fromberg Branch Main Line....	32.63	\$ 489,450	4.10	\$ 6,150	\$ 495,600

## OREGON SHORT LINE.

County	Miles	Value	Miles Side Track	Value	Total Value
BEAVERHEAD .....	87.05	\$1,958,625	19.56	\$ 44,010	\$2,002,635
MADISON .....	7.15	160,875	0 64	1,440	162,315
SILVER BOW .....	32.04	720,900	10.06	22,635	743,535
GALLATIN—Yellowstone Branch ....	9.53	95,300	2.45	2,450	97,750
Total Value .....					\$3,006,235

## MAIN LINE OF THE CHICAGO, MILWAUKEE &amp; ST. PAUL RAILWAY.

## NON-ELECTRIFIED:

County	Miles	Value	Miles Side Track	Value	Total Value
FALLON .....	38.18	\$ 734,965	7.12	\$ 13,706	\$ 748,671
PRAIRIE .....	46.54	895,995	7.25	13,957	909,952
CUSTER .....	48.54	934,335	33.33	64,160	998,555
ROSEBUD .....	92.69	1,784,283	13.35	25,698	1,809,981
MUSSELSHELL .....	85.14	1,638,945	34.96	67,298	1,706,243
WHEATLAND .....	21.75	418,687	7.54	14,515	433,202
Total Value .....					\$6,606,504

## ELECTRIFIED:

County	Miles	Value	Miles Side Track	Value	Total Value
WHEATLAND .....	23.07	\$ 484,470	10.50	\$ 22,050	\$ 506,520
MEAGHER .....	49.32	1,035,720	12.09	25,389	1,061,109
BROADWATER .....	17.77	373,170	3.14	6,594	379,764
GALLATIN .....	39.58	831,180	0.43	242,903	874,083
MADISON .....	10.09	211,890	2.73	5,733	217,623
JEFFERSON .....	27.05	568,050	7.39	15,519	583,569
SILVER BOW .....	37.15	780,150	19.66	41,286	821,436
DEER LODGE .....	13.67	287,070	2.48	5,208	292,278
POWELL .....	33.49	703,290	20.07	42,147	745,437
GRANITE .....	29.53	620,130	4.17	8,751	628,887
MISSOULA .....	55.69	1,169,490	12.65	26,565	1,196,055
MINERAL .....	79.03	1,659,630	25.08	52,668	1,712,398
Total Value .....					\$9,019,059

## CHICAGO, MILWAUKEE &amp; ST. PAUL RAILWAY.

County	Miles	Value	Miles Side Track	Value	Total Value
MISSOULA:					
Big Blackfoot .....	11.48	\$ 57,400	1.53	\$ 765	\$ 58,165

## HARLOWTON TO LEWISTOWN:

County	Miles	Value	Side Track Miles	Value	Value Total
WHEATLAND .....	22.08	\$ 276,000	2.10	\$ 2,625	\$ 278,625
FERGUS .....	40.34	504,250	0.64	1,920	506,170
Second Main Line .....	5.57	6,963	.....	.....	6,963
Total Value .....					\$ 791,758

## HILGER TO WINIFRED BRANCH:

FERGUS .....	26.72	\$ 200,400	2.51	\$ 1,883	\$ 202,283
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## LEWISTOWN TO GRASS RANGE:

FERGUS .....	35.12	\$ 263,400	15.43	\$ 11,573	\$ 274,973
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## LEWISTOWN TO GREAT FALLS:

FERGUS .....	54.65	\$ 464,525	11.71	\$ 9,954	\$ 474,479
CASCADE .....	19.01	161,585	16.42	13,957	175,542
CHOUTEAU .....	61.78	525,130	6.34	5,389	530,519
Total Value .....					\$1,180,540

## LEWISTOWN TO HILGER:

FERGUS .....	17.77	\$ 133,275	3.05	\$ 2,288	\$ 135,563
Second Main Line .....	1.56	4,680	.....	.....	4,680
Total Value .....					\$ 140,243

## RINGLING BRANCH:

MEAGHER .....	3.63	\$ 18,150	1.33	\$ 665	\$ 18,815
ROY BRANCH:					
FERGUS .....	21.74	\$ 108,700	3.23	\$ 1,615	\$ 110,315

## GREAT FALLS TO AGAWAM BRANCH:

TETON .....	35.10	\$ 105,300	3.16	\$ 948	\$ 106,248
CASCADE .....	31.09	93,270	2.35	705	93,975
Total Value .....					\$ 200,223

## GRASS RANGE TO WINNETT.

FERGUS .....	23.50	\$ 47,000	2.04	\$ 408	\$ 47,408
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## Levies in 1917 and 1918 for State and County Purposes Only.

COUNTY	State Levy in Mills Including General School and Stock 1917	State Levy in Mills Including General School and Stock 1918	County Levy in Mills Including Roads for 1917	County Levy in Mills Including Roads for 1918
Beaverhead	9.8	10.05	16.25	17.00
B'g Horn	9.8	10.05	14.00	15.25
Blaine	9.8	10.05	16.00	19.15
Broadwater	9.8	10.05	17.50	21.50
Carbon	9.8	10.05	23.50	18.00
Carter	9.8	10.05	17.75	16.50
Cascade	9.8	10.05	13.25	15.00
Chouteau	9.8	10.05	15.25	19.50
Custer	9.8	10.05	20.75	23.00
Dawson	9.8	10.05	22.00	22.25
Deer Lodge	9.8	10.05	12.25	14.25
Fallon	9.8	10.05	16.75	15.75
Fergus	9.8	10.05	18.50	20.00
Flathead	9.8	10.05	18.00	18.00
Gallatin	9.8	10.05	17.50	20.50
Granite	9.8	10.05	20.25	20.75
Hill	9.8	10.05	19.50	17.50
Jefferson	9.8	10.05	19.00	20.00
Lewis and Clark	9.8	10.05	14.75	13.00
Lincoln	9.8	10.05	22.50	23.00
Madison	9.8	10.05	15.50	15.50
Meagher	9.8	10.05	14.60	9.50
Mineral	9.8	10.05	18.50	17.50
Missoula	9.8	10.05	17.75	19.25
Musselshell	9.8	10.05	16.50	22.00
Park	9.8	10.05	18.00	21.00
Phillips	9.8	10.05	23.50	21.00
Powell	9.8	10.05	11.50	11.00
Prairie	9.8	10.05	16.00	12.00
Ravalli	9.8	10.05	13.00	13.00
Richland	9.8	10.05	15.00	22.00
Rosebud	9.8	10.05	16.50	18.50
Sanders	9.8	10.05	18.75	24.00
Sheridan	9.8	10.05	16.00	16.00
Silver Bow	9.8	10.05	12.00	12.00
Stillwater	9.8	10.05	17.00	17.00
Sweet Grass	9.8	10.05	15.00	22.00
Teton	9.8	10.05	13.00	14.00
Toole	9.8	10.05	13.00	11.80
Valley	9.8	10.05	19.25	17.50
Wheatland	9.8	10.05	12.80	12.00
Wibaux	9.8	10.05	16.00	16.00
Yellowstone	9.8	10.05	16.00	17.50

THE FOLLOWING LEVIES IN MILLS WERE MADE BY THE STATE OF MONTANA  
FOR ITS GENERAL FUND, LIVE STOCK FUNDS, BOND AND SINKING  
FUNDS IN 1917 AND 1918.

	Mills 1917	Mills 1918
STATE PURPOSES—GENERAL FUND .....	2.5	2.5
Upon all property in the State liable to taxation (Chapter III— Session Laws, Fifteenth Legislative Assembly.)		
BOUNTY FUND .....	1.5	1.5
Upon livestock of all classes to aid in payment of bounties upon wild animals killed within the State of Montana (Chapter 12, —Session Laws, Fourteenth Legislative Assembly.)		
STATE LIVE STOCK SANITARY BOARD FUND .....	1.0	1.0
Upon livestock of all classes for payment of indemnity for animals slaughtered and expenses of investigating and suppress- ing (including quarantine) of animal diseases. (Chapter 127— Session Laws, Fourteenth Legislative Assembly.)		
LIVE STOCK COMMISSION FUND .....	.5	.5
Upon livestock of all classes for supervision and protection of livestock interests from theft and disease. (Chapter 51— Session Laws, Fifteenth Legislative Assembly.)		
STATE INSANE ASYLUM BOND FUND .....	.25	.25
Upon all taxable property for payment of interest and for redemption of such bonds. (Chapter 144—Session Laws, Twelfth Legislative Assembly.)		
STATE INSANE ASYLUM AND TUBERCULOSIS SANITARIUM IMPROVEMENT BOND FUND .....	.05	.05
Upon all taxable property for payment of interest and for redemption of such bonds. (Chapter 105—Session Laws, Fourteenth Legislative Assembly.)		
GENERAL SCHOOL FUND .....	4.0	4.0
Upon all taxable property (Section 994—Revised Codes of Montana, 1907.)		
MONTANA COUNCIL OF DEFENSE BOND FUND .....		125
Upon all taxable property for payment of interest and for sinking fund for redemption of bonds. (Chapter 20—Laws Extraordinary Session, Fifteenth Legislative Assembly.)		
GENERAL FUND, 1918, IN EXCESS OF CONSTITUTIONAL LIMIT .....		125
Upon all property (Chapter 20—Laws of Extraordinary Session, Fifteenth Legislative Assembly.)		
Total State Levy—including General School Fund...	9.8	10.05



### Miscellaneous.

**TOTAL COLLECTIONS OF CORPORATION LICENSE TAXES MADE BY THE STATE  
TREASURER IN 1917 AND 1918. (CHAPTER 79—SESSION LAWS, FIFTEENTH  
LEGISLATIVE ASSEMBLY.)**

Month	1917	1918
January .....	\$.....	\$ 1,950.18
February .....	.....	2,013.29
March .....	.....	86,043.71
April .....	.....	27,810.08
May .....	.....	18,624.32
June .....	735,928.44	385,648.63
July .....	41,615.67	4,034.85
August .....	2,238.81	13,930.52
September .....	1,005.22	24,438.12
October .....	1,282.53	6,073.86
November .....	4,387.17	1,477.45
December .....	2,626.68	.....
Total .....	\$789,084.52	\$572,045.01
Total 1917 and 1918 .....	\$1,361,129.53	

**TOTAL COLLECTIONS OF PRIVATE CAR COMPANIES LICENSE TAXES MADE BY  
STATE TREASURER IN 1917 AND 1918. (CHAPTER 82—SESSION LAWS,  
FIFTEENTH LEGISLATIVE ASSEMBLY.)**

Month	1917	1918
January .....	\$.....	\$ 392.22
March .....	.....	6.43
June .....	.....	54
July .....	.....	1,775.51
August .....	.....	37.80
September .....	1,300.90	3,707.90
October .....	295.97	2,081.03
November .....	66.72	1,345.75
December .....	2.93	.....
Total .....	\$1,666.52	\$9,347.18
Total 1917 and 1918 .....	\$11,013.70	

**TOTAL COLLECTIONS OF EXPRESS COMPANY LICENSE TAXES MADE BY STATE  
TREASURER IN 1917 AND 1918. (CHAPTER 87—SESSION LAWS, FIFTEENTH  
LEGISLATIVE ASSEMBLY.)**

Month	1917	1918
September .....	\$ 6,513.80	\$18,181.52
October .....		173.46
November .....	9,182.93	
Total .....	\$15,696.73	\$18,354.98
Total 1917 and 1918 .....	\$34,051.71	

**INHERITANCE TAXES (60 PER CENT) REMITTED TO STATE TREASURER FOR THE  
GENERAL FUND BY COUNTY TREASURERS UNDER SECTION 7749,  
REVISED CODES OF MONTANA, 1907**

Counties	1917	1918
Beaverhead .....	\$ 1,171.27	\$ 54.64
Big Horn .....		325.73
Blaine .....	487.96	2,046.71
Broadwater .....	25.00	131.83
Carbon .....	320.80	35.87
Cascade .....	585.51	640.03
Chouteau .....	384.63	1,477.32
Custer .....	330.81	441.52
Dawson .....	223.31	321.06
Deer Lodge .....	13,835.48	19,132.19
Flathead .....	613.93	125.68
Fergus .....	6,622.92	4,782.59
Gallatin .....	1,999.41	512.28
Granite .....	242.08	93.70
Hill .....		419.50
Jefferson .....	98.29	
Lewis and Clark .....	7,241.35	1,443.24
Lincoln .....	184.13	33.00
Madison .....	262.63	
Meagher .....	140.27	269.77
Missoula .....	410.45	101.82
Musselshell .....	217.28	237.00
Phillips .....		979.81
Ravalli .....	135.36	131.40
Richland .....		38.21
Rosebud .....	36.00	
Sanders .....	204.94	
Sheridan .....	611.17	
Silver Bow .....	5,651.45	3,824.17
Stillwater .....		80.92
Sweet Grass .....		1,370.12
Teton .....	69.32	
Valley .....		399.30
Wheatland .....		456.96
Wibaux .....		18.21
Yellowstone .....	834.70	15,865.81
Total .....	\$42,870.75	\$55,811.39

## TAX AND LICENSE COMMISSION

THE TOTAL AMOUNT OF TAXES (EXCLUSIVE OF FEES AND CHARGES, LICENSES AND PERMITS, FINES, GIFTS AND GRANTS, INTEREST, COLLECTIONS AND COMMERCIAL REVENUE AND TRUST AND AGENCY FUNDS) COLLECTED IN MONTANA IN 1917 WAS \$22,950,503.  
DISTRIBUTED AS FOLLOWS:

	State	County	Schools	Cities	Total
Beaverhead.....	\$ 52,961	\$ 186,650	\$ 97,036	\$ 22,900	\$ 359,547
Big Horn .....	31,143	99,228	108,950	21,888	261,109
Blaine .....	29,766	131,123	108,963	45,350	315,202
Broadwater .....	19,465	86,344	56,933	16,485	179,227
Carbon .....	39,865	218,657	220,059	34,762	513,343
Carter .....	12,617	55,464	64,210	1,472	133,763
Cascade .....	147,086	477,242	593,530	238,834	1,458,692
Chouteau .....	60,392	234,473	223,996	25,657	544,518
Custer .....	64,442	342,560	205,570	69,149	681,721
Dawson .....	52,723	409,807	253,340	24,977	740,847
Deer Lodge .....	66,037	184,685	150,833	139,987	541,542
Fallon .....	23,065	120,535	97,509	17,001	258,110
Fergus .....	123,021	553,798	483,663	171,777	1,332,259
Flathead .....	50,159	264,371	225,830	81,437	621,797
Gallatin .....	68,705	320,261	323,917	101,143	814,026
Granite .....	17,916	109,622	41,927	6,477	175,942
Hill .....	68,303	283,165	262,685	77,356	691,508
Jefferson .....	26,947	114,054	67,108	7,644	215,763
Lewis and Clark .....	97,595	326,002	348,409	278,731	1,050,737
Lincoln .....	24,316	157,509	164,195	23,605	369,626
Madison .....	35,874	128,038	104,317	9,883	278,112
Meagher .....	29,518	107,434	62,776	12,617	212,345
Mineral .....	16,154	97,146	60,515	4	173,819
Missoula .....	68,901	366,526	267,532	89,173	792,132
Musselshell .....	50,677	248,235	219,502	42,230	560,644
Park .....	43,606	193,809	126,928	61,084	425,428
Phillips .....	25,874	146,174	110,192	43,402	325,422
Powell .....	32,572	117,878	71,262	31,597	253,309
Prairie .....	22,648	103,265	80,920	11,883	218,716
Ravalli .....	24,925	119,995	128,947	28,599	302,466
Richland .....	28,618	145,708	161,553	25,726	361,605
Rosebud .....	58,901	263,145	197,930	29,864	549,140
Sanders .....	24,639	138,185	147,792	4,600	315,216
Sheridan .....	61,165	275,034	328,401	46,327	710,927
Silver Bow .....	305,225	972,933	1,096,771	436,007	2,810,965
Stillwater .....	39,695	167,636	131,757	13,969	353,057
Sweet Grass .....	25,905	136,346	91,146	16,435	269,832
Teton .....	62,901	223,821	262,383	61,133	610,238
Toole .....	28,836	101,934	102,559	6,178	239,505
Valley .....	35,607	158,752	199,218	349	393,926
Wheatland .....	28,788	113,944	115,112	15,822	273,666
Wibaux .....	13,937	60,011	56,501	12,833	143,282
Yellowstone .....	89,868	376,106	462,552	290,700	1,219,226
Total .....	\$2,231,388	\$9,437,614	\$8,684,431	\$2,597,070	\$22,950,503

**AMOUNTS EXPENDED BY COUNTIES IN 1916 AND 1917 FOR SALARIES OF ASSESSORS  
AND DEPUTIES, PRINTING, POSTAGE, STATIONERY AND  
TRAVELING EXPENSES.**

Counties	1916	1917	Increase	Decrease
Beaverhead .....	\$ 4,188.69	\$ 4,794.99	\$ 606.30	\$.....
B'g Horn .....	2,838.51	3,028.71	200.20	.....
Blaine .....	5,903.50	6,726.82	823.32	.....
Broadwater .....	2,015.29	2,140.42	125.13	.....
Carbon .....	5,146.77	5,235.39	88.62	.....
Carter .....	.....	3,613.86	3,613.86	.....
Cascade .....	14,813.52	17,896.67	3,083.15	.....
Chouteau .....	8,819.22	11,189.41	2,370.19	.....
Custer .....	8,399.54	9,570.56	1,171.02	.....
Dawson .....	10,736.60	14,115.50	3,378.90	.....
Deer Lodge .....	3,452.18	3,548.60	96.42	.....
Fallon .....	6,665.64	6,200.23	.....	465.41
Fergus .....	12,861.21	16,336.77	3,475.56	.....
Flathead .....	8,293.87	7,153.10	.....	1,140.77
Gallatin .....	7,332.37	8,041.62	709.25	.....
Granite .....	2,241.67	2,382.58	140.91	.....
Hill .....	7,519.57	9,379.93	1,860.36	.....
Jefferson .....	2,975.32	3,063.47	88.15	.....
Lewis and Clark .....	8,265.96	9,714.62	1,348.66	.....
Lincoln .....	3,578.84	4,433.25	844.41	.....
Madison .....	2,291.92	2,374.56	82.64	.....
Meagher .....	4,652.81	4,883.47	230.66	.....
Mineral .....	2,095.80	2,649.82	554.02	.....
Missoula .....	10,746.23	9,691.26	.....	1,124.97
Musselshell .....	8,588.32	10,495.25	1,856.93	.....
Park .....	4,629.16	4,734.53	105.37	.....
Phillips .....	4,575.70	5,331.09	775.39	.....
Powell .....	2,863.38	2,994.75	131.37	.....
Prairie .....	3,462.79	4,407.93	945.14	.....
Ravalli .....	5,496.12	5,150.49	.....	275.63
Richland .....	5,658.98	7,410.74	1,751.76	.....
Rosbud .....	7,762.46	12,762.01	4,999.55	.....
Sanders .....	3,043.14	4,192.18	1,099.04	.....
Sheridan .....	10,097.81	13,951.45	3,253.64	.....
Silver Bow .....	18,579.33	23,343.55	4,764.22	.....
Stillwater .....	5,916.30	5,563.69	247.39	.....
Sweet Grass .....	2,612.15	3,843.13	1,220.98	.....
Teton .....	9,095.06	11,692.35	2,597.29	.....
Toole .....	4,901.96	4,993.83	91.87	.....
Valley .....	6,411.65	7,901.96	1,490.31	.....
Wheatland .....	.....	2,798.13	2,798.13	.....
Wibaux .....	2,463.66	2,976.22	512.56	.....
Yellowstone .....	11,042.86	15,433.60	4,390.74	.....
<b>Total</b> .....	<b>\$262,345.86</b>	<b>\$317,282.49</b>	<b>\$54,936.63</b>	<b>\$3,006.78</b>
<b>Net increase, 1917</b> .....	.....	.....	<b>54,936.63</b>	.....

### Bonded Indebtedness.

THE TOTAL NET BONDED INDEBTEDNESS OF THE VARIOUS POLITICAL SUB-DIVISIONS OF MONTANA IS AS FOLLOWS:

State of Montana .....	\$ 1,398,000.00
Of all Counties .....	9,597,644.94
Of all Cities .....	6,052,341.20
Of all School Districts .....	6,215,785.00
<b>Total .....</b>	<b>\$23,263,771.14</b>

THE BONDED INDEBTEDNESS OF THE STATE OF MONTANA ON NOVEMBER 30TH, 1918, AMOUNTED TO \$1,398,000, DIVIDED AMONG THE SEVERAL ISSUES AS FOLLOWS:

CAPITOL BUILDING BONDS--		
SECOND ISSUE .....		\$500,000.00
Interest 5%, payable May and Nov. 1st; Bonds dated 5-1-09.		
Bonds held by the following funds:		
PERMANENT SCHOOL:		
Bonds Nos. 1 to 70 .....	\$ 70,000	
Bonds Nos. 231 to 250 .....	20,000	
Bonds Nos. 301 to 315 .....	15,000	
DEAF AND DUMB PERMANENT:		
Bonds Nos. 71 to 110 .....	40,000	
Bonds Nos. 416, to 422 .....	7,000	
UNIVERSITY PERMANENT:		
Bonds Nos. 111 to 160 .....	50,000	
Bonds Nos. 423 to 425 .....	3,000	
MINES PERMANENT:		
Bonds Nos. 161 to 225 .....	65,000	
Bonds Nos. 391 to 415 .....	25,000	
NORMAL PERMANENT:		
Bonds Nos. 226 to 230 .....	5,000	
Bonds Nos. 316 to 340 .....	25,000	
AGRICULTURAL PERMANENT:		
Bonds Nos. 251 to 300 .....	50,000	
Bonds Nos. 341 to 390 .....	50,000	
Bonds Nos. 426 to 500 .....	75,000	500,000.00
		<b>\$500,000.00</b>
CAPITOL BONDS--		
THIRD ISSUE, dated October 1, 1911 .....		\$150,000.00
Interest 5%, payable April and October 1st.		
Bonds held by following funds:		
AGRICULTURAL PERMANENT:		
Bonds 1 to 83 .....	\$ 83,000	
Agricultural (Morrill) Bonds Nos. 84 to 88 .....	5,000	
MINES PERMANENT:		
Bonds Nos. 89 to 93 .....	5,000	
UNIVERSITY PERMANENT:		
Bonds Nos. 94 to 100 .....	7,000	
COMMON SCHOOL PERMANENT:		
Bonds Nos. 101 to 150 .....	50,000	150,000.00
CAPITOL BUILDING REFUNDING, dated July 1, 1917.....		
Interest 4%, payable January and July 1st.		
Bonds Nos. 1 to 125 held by COMMON SCHOOL PERMANENT FUND .....		125,000.00



INSANE ASYLUM BONDS .....		\$533,000.00
Bonds dated Dec. 31, 1912, held by COMMON SCHOOL PER-		
MANENT FUND:		
Interest 4%, payable June and December 1st.		
Bonds Nos. 1 to 58 paid January 5, 1914 .....	\$ 58,000	
Bonds Nos. 59 to 133 paid January 5, 1915 .....	75,000	
Bonds Nos. 134 to 228 paid January 5, 1916 .....	95,000	
Bonds 309 to 533 paid February 21, 1917 .....	225,000—	\$453,000.00
Balance .....		\$ 80,000.00
INSANE ASYLUM AND TUBERCULOSIS SANITARIUM		
IMPROVEMENT BONDS .....		\$100,000.00
Bonds dated July 1, 1915, held by COMMON SCHOOL PER		
MANENT FUND:		
Interest 4%, payable January and July 1st.		
Bonds Nos. 1 to 17 paid January 5, 1916 .....	\$ 17,000	
Bonds Nos. 18 to 57 paid February 21, 1917 .....	40,000—	\$ 57,000.00
Balance .....		\$ 43,000.00
WAR DEFENSE BONDS .....		\$500,000.00
Dated March 20, 1918, Numbered 1 to 1000. \$500 each.		
Interest payable March and September 20th, 6%.		
Bonds purchased by A. B. Leach & Co., Chicago, Ill.....		\$500,000.00

## BONDED INDEBTEDNESS OF COUNTIES IN MONTANA NOV. 30, 1917.

County	Total of Outstanding Bonds	Bond Sinking Fund Including County High School	Outstanding Bonds Less Amount in Sinking Fund
Beaverhead .....	\$ 108,500.00	\$ 34,296.93	\$ 74,203.27
Big Horn .....	161,000.00	.....	161,000.00
Blaine .....	205,000.00	.....	205,000.00
Broadwater .....	152,000.00	17,100.60	134,899.40
Carbon .....	264,000.00	.....	264,000.00
Carter .....	.....	.....	.....
Cascade .....	753,000.00	45,573.72	707,426.28
Chouteau .....	480,000.00	41,090.55	438,909.45
Custer .....	472,000.00	31,135.53	440,864.47
Dawson .....	153,363.38	12,419.89	140,943.49
Deer Lodge .....	23,000.00	13,137.20	9,862.80
Fallon .....	241,000.00	29,278.60	211,721.40
Feigus .....	380,000.00	74,820.00	305,180.00
Flathead .....	362,500.00	19,930.22	342,569.78
Gallatin .....	512,000.00	23,452.50	488,547.50
Granite .....	50,000.00	5,797.93	44,202.07
Hill .....	409,000.00	63,859.17	345,140.83
Jefferson .....	33,500.00	12,437.98	21,032.02
Lewis and Clark .....	378,000.00	66,523.50	311,476.50
Lincoln .....	281,000.00	12,660.34	268,339.66
Madison .....	51,000.00	17,304.59	33,695.41
Meagher .....	30,000.00	1,283.01	28,716.99
Mineral .....	125,000.00	8,590.72	116,409.28
Missoula .....	460,100.00	61,147.42	398,952.58
Musselshell .....	383,379.64	75,820.83	307,558.81
Park .....	319,000.00	42,740.33	276,259.67
Phillips .....	193,000.00	16,101.25	176,898.75
Powell .....	133,000.00	10,520.12	122,479.88
Prairie .....	147,500.00	11,055.16	136,444.84
Ravalli .....	208,000.00	31,451.35	176,548.65
Richland .....	147,000.00	15,234.47	131,765.53
Rosebud .....	353,000.00	24,597.40	328,402.60
Sanuers .....	219,962.06	31,543.49	188,418.57
Sheridan .....	377,000.00	28,702.49	348,297.51
Silver Bow .....	494,000.00	82,572.77	411,427.23
Stillwater .....	323,500.00	13,500.00	310,000.00
Sweet Grass .....	140,000.00	.....	140,000.00
Teton .....	200,000.00	30,112.17	169,887.83
Toole .....	77,000.00	12,506.09	64,493.91
Valley .....	358,000.00	20,246.35	337,753.65
Wheatland .....	.....	.....	.....
Wibaux .....	38,000.00	2,485.40	35,513.60
Yellowstone .....	548,000.00	105,629.27	442,370.73
Total .....	\$10,744,305.08	\$1,146,660.14	\$9,597,644.94

**OUTSTANDING BONDED INDEBTEDNESS (OTHER THAN IMPROVEMENT DISTRICTS)  
OF INCORPORATED CITIES AND TOWNS IN MONTANA ON MAY 30, 1918.**

Cities and Towns	Amount Outstanding Bonds	Amount in Sinking Fund	Apparent Total Bonds Indebtedness
Baker	\$ 25,000.00	\$ 393.73	\$ 24,606.27
Belgrade	11,500.00		11,500.00
Belt	2,500.00		2,500.00
Big Sandy	29,300.00	879.00	28,421.00
Big Timber	35,000.00	1,000.00	34,000.00
Billings	482,000.00	19,300.65	462,699.35
Bozeman	486,000.00	4,326.38	481,673.62
Butte	690,000.00		690,000.00
Cascade	20,000.00	2,022.37	17,977.63
Chester	20,000.00	454.24	19,545.76
Chinook	64,500.00	88.45	64,411.56
Choteau	54,000.00		54,000.00
Clyde Park	18,000.00		18,000.00
Columbus	43,000.00	7,152.92	35,847.08
Conrad	58,000.00	1,985.55	56,014.45
Culbertson	39,500.00	3,655.60	35,844.40
Cut Bank	29,000.00	3,756.10	25,243.90
Dillon	45,000.00	2,336.42	42,663.58
Eureka	35,500.00	550.00	34,950.00
Forsyth	76,000.00	2,119.93	73,880.07
Fort Benton	88,500.00	10,396.66	78,103.34
Fromberg	17,500.00	1,066.60	16,433.40
Geraldine	23,000.00		23,000.00
Glasgow	96,500.00	6,195.15	90,304.85
Glendive	157,000.00	11,317.71	145,682.29
Great Falls	763,000.00	123,430.10	639,569.20
Hardin	43,500.00	783.93	42,716.07
Harlem	34,698.62		34,698.62
Harlowton	55,000.00		55,000.00
Harve	38,300.00	1,467.98	36,832.02
Helena	598,000.00	59,558.22	538,441.78
Hysham	10,000.00		10,000.00
Joliet	22,000.00		22,000.00
Kalispell	195,000.00	13,572.54	181,427.46
Laurel	60,500.00	1,675.77	58,824.23
Lewistown	305,000.00	13,757.98	291,242.02
Libby	15,000.00		15,000.00
Livingston	301,000.00	3,089.88	297,910.12
Malta	37,000.00	6,712.00	30,288.00
Manhattan	25,000.00		25,000.00
Medicine Lake	18,000.00	1,849.17	16,150.83
Meistone	20,000.00		20,000.00
Miles City	285,000.00	63.82	284,936.18
Missoula	289,000.00	7,851.56	281,148.44
Moore	20,000.00	3,301.74	16,698.26
Philipsburg	25,000.00	1,868.05	23,131.95
Plentywood	40,000.00	2,101.00	37,899.00
Polson	26,000.00	858.75	25,141.25
Poplar	40,000.00		40,000.00
Red Lodge	30,000.00	11,000.00	19,000.00
Ronan	18,800.00		18,800.00
Roundup	80,000.00		80,000.00
Shelby	27,200.00		27,200.00
Sidney	45,200.00	11,019.05	34,180.95
Stevensville	25,000.00	15,344.61	9,655.39
Three Forks	45,000.00		45,000.00
Townsend	38,000.00		38,000.00
Troy	12,300.00		12,300.00
Twin Bridges	17,000.00		17,000.00
Valer	40,000.00		40,000.00
Whitefish	19,000.00	1,088.00	17,912.00
Whitehall	30,000.00		30,000.00
White Sulphur Springs	24,500.00		24,500.00
Wibaux	27,000.00		27,000.00
Wolf Point	15,700.00	510.00	15,190.00
<b>Total</b>	<b>6,413,298.62</b>	<b>\$360,957.31</b>	<b>\$6,052,341.31</b>

TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS IN MONTANA, SEPTEMBER  
30TH, 1918—BY COUNTIES.

County	
Beaverhead .....	\$ 71,700
Big Horn .....	70,500
Blaine .....	72,883
Broadwater .....	74,700
Carbon .....	158,885
Carter .....	9,775
Cascade .....	646,650
Chouteau .....	363,729
Custer .....	209,700
Dawson .....	148,677
Deer Lodge .....	94,700
Fallon .....	59,100
Fergus .....	312,405
Flathead .....	110,391
Gallatin .....	203,128
Granite .....	6,000
Hill .....	177,126
Jefferson .....	64,600
Lewis and Clark .....	392,000
Lincoln .....	92,700
Madison .....	36,315
Meagher .....	35,500
Mineral .....	55,000
Missoula .....	264,750
Musselshell .....	231,894
Park .....	147,400
Phillips .....	80,200
Powell .....	16,449
Prairie .....	83,550
Ravalli .....	135,320
Richland .....	59,493
Rosebud .....	103,100
Teton .....	238,316
Sanders .....	53,850
Sheridan .....	209,450
Silver Bow .....	95,000
Stillwater .....	129,660
Sweet Grass .....	64,770
Toole .....	69,825
Valley .....	139,800
Wheatland .....	117,600
Wilbax .....	36,550
Yellowstone .....	475,648
Total .....	\$6,215,785

TOTAL VALUES FIXED BY THE ASSESSORS OF THE VARIOUS COUNTIES AND  
EQUALIZED BY THE BOARDS OF COUNTY COMMISSIONERS FOR  
THE YEAR 1918.

County	All Real Estate and Improvements	Livestock	Other Personal Property	Railroad (State Board)	Total Valuation of County
Beaverhead .....	\$ 4,804,504	\$ 4,379,944	\$ 1,205,742	\$ 2,002,635	\$ 12,392,825
Big Horn .....	2,921,363	2,777,312	550,514	1,568,526	7,817,715
Blaine .....	5,00,696	2,461,392	1,432,782	1,199,137	10,094,007
Broadwater .....	2,281,095	965,054	670,591	1,306,222	5,222,962
Carbon .....	5,541,479	1,574,041	1,489,449	1,517,411	10,122,380
Carter .....	2,056,827	1,746,560	296,603	.....	4,099,990
Cascade .....	28,267,283	2,961,740	7,270,776	3,675,066	42,174,965
Chouteau .....	10,216,467	2,585,244	2,417,556	2,109,519	17,319,766
Custer .....	12,563,904	4,240,720	1,999,599	1,930,389	20,704,612
Dawson .....	12,033,322	3,427,061	1,701,322	1,308,607	18,470,312
Deer Lodge .....	8,600,255	228,815	2,835,670	1,203,104	12,867,844
Fallon .....	4,697,370	925,230	603,140	791,836	7,017,576
Fergus .....	18,083,076	4,071,775	3,072,224	3,253,323	28,480,398
Flathead .....	9,385,615	1,002,165	2,580,015	2,631,008	15,598,803
Gallatin .....	12,861,315	1,567,630	2,589,480	2,880,778	19,899,203
Granite .....	1,899,158	706,015	887,038	1,470,820	4,963,031
Hill .....	10,341,865	1,890,546	2,530,619	2,356,500	17,119,520
Jefferson .....	2,687,063	741,863	590,914	2,846,679	6,866,519
Lewis and Clark .....	15,267,965	1,868,095	6,071,625	2,121,898	25,329,583
Lincoln .....	3,186,820	139,355	954,290	2,684,475	6,964,940
Madison .....	4,770,858	2,760,835	1,120,351	914,521	9,566,585
Meagher .....	3,926,259	2,005,037	599,165	1,079,924	7,610,385
Mineral .....	1,142,557	52,570	374,495	2,992,161	4,561,783
Missoula .....	13,181,026	721,470	2,980,100	3,634,780	20,517,376
Musselshell .....	9,986,649	1,301,414	1,443,638	2,390,855	15,122,556
Park .....	7,134,155	1,655,555	1,863,685	1,651,854	12,305,249
Phillips .....	3,306,290	1,807,249	837,655	1,167,008	7,118,202
Powell .....	4,484,358	1,192,271	715,287	2,218,475	8,610,391
Prairie .....	3,737,189	1,111,282	533,518	1,569,481	6,951,420
Ravalli .....	5,467,711	951,384	903,701	659,740	7,082,536
Richland .....	7,327,926	1,511,591	1,152,004	594,170	10,585,691
Rosebud .....	9,102,276	2,763,015	1,317,033	3,380,165	16,562,489
Sanders .....	2,689,791	432,586	1,632,610	2,874,663	7,629,650
Sheridan .....	8,491,350	2,406,882	3,450,895	3,108,263	17,457,390
Silver Bow .....	22,719,480	399,945	27,235,375	3,080,206	53,435,006
Stillwater .....	4,765,850	1,066,886	914,580	842,244	7,589,560
Sweet Grass .....	4,076,141	1,580,712	936,348	814,937	7,408,138
Teton .....	10,221,595	3,425,833	3,281,246	3,257,161	20,185,835
Toole .....	4,557,165	1,015,220	772,770	1,529,793	7,874,948
Valley .....	4,723,997	2,503,203	1,818,785	1,674,181	10,720,166
Wheatland .....	6,070,680	1,346,689	1,052,599	1,724,543	10,194,511
Wibaux .....	2,328,036	687,610	404,484	377,400	3,797,530
Yellowstone .....	15,611,058	2,040,720	4,628,956	3,098,288	25,379,022
<b>Total .....</b>	<b>\$332,519,339</b>	<b>\$ 75,000,516</b>	<b>\$101,680,229</b>	<b>\$ 83,483,696</b>	<b>\$592,692,780</b>





# INDEX

## GENERAL

### A

Angell, Hon. E. A. ....	25
Assessors—	
Recommendation as to, .....	33
State Association of, Resolutions .....	58

### B

Banks—Taxation .....	31
Bonds—State, County, School, Municipal, Subject to Tax.....	29
Bullock, Prof. Chas. ....	24

### C

Classification of Property—Authorities Quoted—	
Angell, Hon. E. A. ....	25
Bullock, Prof. Chas. ....	24
Ely, Prof. Richard T. ....	24
Roberson, Hon. Frank .....	23
Robinson, Hon. Wm. A. ....	24
Seligman, Prof. Edwin R. ....	24
U. S. Supreme Court .....	23
Indorsement of Principle .....	23
Situation in Montana .....	25

### E

Ely, Prof. Richard T. ....	24
Equalization in Montana, Manner of .....	11

### F

Failure Under Present System—Moneys, Etc. ....	12
--	----

### G

General Property Tax .....	9
----------------------------	---

### L

Letter of Transmittal .....	4
License Taxes .....	33

### M

Moneys and Credits, Failure to Reach ...	12
Classification of .....	21
General Remarks .....	27
Mortgages and Credits of Non-Residents ...	31
Mortgages—	
Constitutional Amendment .....	30
and Credits of Non-Residents .....	31

## P

	Page
Proposed Legislation—	
State Tax Commission .....	15, 42
Constitutional Amendment .....	18, 47
Equalization, State Board of, Power and Duties .....	19, 49
Property in More Than One County, Assessment of .....	20
Classification of Property .....	21
Public Utilities—Assessment of .....	32

## R

Recommendations—Assessors .....	33
Assessment of Telegraph, Telephone, Electric Power and Transmission Lines.....	20, 50
Classification of Property .....	21, 56
Principle Indorsed .....	23
Situation in Montana .....	25
Equalization, State Board of, Powers and Duties .....	19
Moneys and Credits .....	27
Permanent State Tax Commission .....	15
Constitutional Amendment, Proposed .....	18
Property Located in More than One County, Assessment of .....	20, 50
Roberson, Hon. Frank .....	23
Robinson, Hon. Wm. A. ....	24

## S

Seligman, Prof. Edwin R. ....	24
-------------------------------	----

## T

Tax Conditions in Montana .....	8
Tax and License Commission—Act Creating and Prescribing Powers and Duties, Fifteenth Legislative Assembly .....	39
Personnel .....	3

## U

United States Supreme Court .....	23
-----------------------------------	----

## TABLES

Abstract Books—Assessment, 1917-18 .....	145
All Property—Total Assessed Value, 1917-18.....	60
Assessors—Salaries, Printing, Stationery, Postage, Traveling Expenses, by Coun- ties, 1917-18 .....	191
Automobiles—Assessment, 1917-18—Number .....	139
Average Value .....	140
Total Value .....	141
Banks—Assessment, 1917-18—Deposits and Solvent Credits .....	145
Money on Hand and Special Deposits .....	146
Stock .....	147

	Page
Bonds—Assessment, 1917-18 .....	148
State, County, Municipal, Assessment 1917-18 .....	129
Bonded Indebtedness—Total for State, Counties, Cities, School Districts .....	191
State .....	192
County .....	194
Cities and Towns .....	195
School Districts .....	196
Bullion and Stored Ore—Assessment, 1917-18 .....	148
Carriages, Wagons, Vehicles—Assessment, 1917-18 .....	138
City and Town Lots—Comparison of Values, 1917-18 .....	69
Coal, Coke, Ice—Assessment, 1917-18 .....	143
Corporation License Taxes—Collections, 1917-18 .....	188
Depots—Assessment, 1917-18 .....	77
Electric Light Companies—Assessment, 1917-18 .....	72
Engines, Gas and Steam—Assessment, 1917-18 .....	139
Express Companies—License Taxes, 1917-18 .....	189
Farming Machinery and Implements—Assessment, 1917-18 .....	136, 149
Fixtures—Saloon, Store and Office, Assessment, 1917-18 .....	135
Gas Works—Assessment, 1917-18 .....	75
Goods, Wares and Merchandise—Assessment, 1917-18 .....	134
Grain—Assessment, 1917-18 .....	144
Gravel Beds, Etc.—Assessment, 1917-18 .....	77
Harness, Blankets, Robes, Etc.—Assessment, 1917-18 .....	137
Hay—Assessment, 1917-18 .....	144
High Power and Tower Lines—Assessment, 1917-18 .....	72
Household Goods—Assessment, 1917-1918 .....	131
Improvements—Coal Lands .....	68
City and Town Lots .....	70
Farm, Grazing, Etc., Lands, by Counties, 1917-18 .....	67
Land, Title to Which is Vested in Another Than the Person Listing It .....	79
Other Land .....	68
Timber Lands .....	68
Inheritance Tax—Collections Remitted to State Treasurer by County Treasurers .....	189
Insurance Companies—Domestic, Capital Stock and Surplus, Assessment, 1917-18.....	149
Irrigating Ditches—Assessment, 1917-18 .....	76
Land—Assessed—Comparison of Totals (Except Town Lots) 1917-18.....	64
Average Value Per Acre, by Counties .....	65
Coal .....	68
Classification .....	151, 178
Other Lands .....	68
Timber .....	68
Libraries—Law and Miscellaneous, Assessment, 1917-18 .....	133

	Page
Live Stock—Assessment, Total, 1917-18 .....	62
Cattle—Beef—Number Assessed .....	92
Average Value .....	93
Total Value .....	93
Bulls—Number Assessed .....	114
Average Value .....	115
Total Value .....	115
Cows—Number Assessed .....	103
Average Value .....	104
Total Value .....	105
Dairy Cows—Number Assessed .....	106
Average Value .....	106
Total Value .....	107
Graded—Number Assessed .....	113
Average Value .....	114
Total Value .....	114
Stock—Number Assessed .....	108
Average Value .....	109
Total Value .....	110
Thoroughbred—Number Assessed .....	111
Average Value .....	112
Total Value .....	113
Three-Year-Olds—Number Assessed .....	100
Average Value .....	101
Total Value .....	102
Two-Year-Olds—Number Assessed .....	97
Average Value .....	98
Total Value .....	99
Yearlings—Number Assessed .....	94
Average Value .....	95
Total Value .....	96
Goats—Total Assessed Value .....	128
Hogs—Number Assessed .....	125
Average Value .....	126
Total Value .....	127
Horses—Cayuse and Indian Ponies—Number Assessed .....	86
Average Value .....	86
Total Value .....	86
Common Work and Mules—Number Assessed .....	87
Average Value .....	88
Total Value .....	89
Graded—Number Assessed .....	90
Average Value .....	90
Total Value .....	90
Jacks, Colts and Stallions—Number Assessed .....	91
Average Value .....	92
Total Value .....	92
Range—Number Assessed .....	83
Average Value .....	84
Total Value .....	85



	Page
Shetland Ponics—Number Assessed .....	91
Average Value .....	91
Total Value .....	91
Thoroughbred—Number Assessed .....	80
Average Value .....	81
Total Value .....	82
Sheep—Number Assessed .....	116
Average Value .....	117
Total Value .....	118
Lambs—Number Assessed .....	119
Average Value .....	120
Total Value .....	121
Rams—Number Assessed .....	122
Average Value .....	123
Total Value .....	124
Lumber, Coal, Etc.—Assessment, 1917-18 .....	143
Merchandise, Goods and Wares—Assessment, 1917-18 .....	134
Mineral Reservations—Assessment, 1917-18 .....	78
Mines—Net Proceeds—Assessment, 1917-18 .....	62, 148
Mining Claims, Patented—Assessment, 1917-18 .....	71
Improvements on .....	71
Ditches, Assessment, 1917-18 .....	76
Mortgages and State, County and Municipal Bonds—Assessment, 1917-18.....	129
Motorcycles—Assessment, 1917-18 .....	142
Musical Instruments—Assessment, 1917-18 .....	132
Ore—Stored and Bullion—Assessment, 1917-18 .....	148
Personal Property—Other Than Live Stock—Assessment, 1917-18 .....	63
Miscellaneous .....	150
Private Car Companies—License Taxes, 1917-18 .....	188
Railroads—Assessed by State Board of Equalization .....	179
Operating in More Than One County—Assessment, 1917-18 .....	61
Valued by Assessors .....	78
Real Estate and Improvements—Assessment Total, 1917-18 ....	61
Round Houses—Assessment, 1917-18 .....	77
Solvent Credits, Bank Deposits—Assessment, 1917-18 .....	145
Station Grounds—Assessment, 1917-18 .....	77
Street Railways—Assessments, 1917-18 .....	75
Taxes—Total Amount of Fees and Charges, Licenses and Permits, Fines, Gifts and Grants, Interest, Commercial Revenue and Trust and Agency Funds, 1917	190
Tax Levies, 1917-18—State and County Only .....	186
State, General, Live Stock, Bond and Sinking Funds .....	187
Telegraphs—Assessment, 1917-18 .....	73
Telephone Property—Assessment, 1917-18 .....	74

	Page
Threshing and Plowing Outfits—Assessment, 1917-18 .....	149
Valuation—Total, as Fixed by Assessors and Equalized by State Board—by Counties .....	197
Watches, Jewelry and Plate—Assessment, 1917-18 .....	130
Water Works—Assessment, 1917-18 .....	75
Wheat, Oats, Barley, Hay, Wool—Assessment, 1917-18 .....	144
Wool—Assessment, 1917-18 .....	144













